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NOTES OF THE MONTH.

A Municipal Donation.

We record in another column the action of the Glasgow Town Council in donating £25 towards the cost of the National Conference on the Taxation of Land Values, held at Glasgow on 11th and 12th September last under the auspices of the United Committee and the Scottish League, carried by a vote of 46 to 14. This is not the first donation from a local rating body towards the cost of one of our Conferences, though it is the first direct donation of the kind from the Glasgow Town Council. We cordially welcome it and congratulate the Council on such public-spirited action.

The municipalities of the country have everything to gain by the change in the rating system which we advocate. Under the existing system they are hampered and often paralysed in their efforts at municipal improvement. Every municipal administrator knows how the exactions of the men who own the land within their boundaries, and beyond, stand in the way of much needed improvements, and the ratepayers of Glasgow have certainly come to realise how their presence and industry and the public services they provide out of their earnings maintain and enhance the value of the land. This causes land speculation. In expectation of getting higher prices the landowners are encouraged to keep desired land out of use, and there is nothing except the rating of land values calculated to put an end to this cruel system.

The value of the land is a publicly created value and should be taken to maintain public services. The rating of land values is advocated as a substitutionary rate and as a just and expedient method of raising local revenue. The Town Councils of the country should take the lead the Glasgow Town Council has given and subscribe to our propaganda. It is their business. The leagues for the Taxation of Land Values should be encouraged by the municipal councils in their endeavour to awaken public sentiment in favour of this necessary and too long delayed reform

An Old Friend Re-introduced.

Dr. Dundas White, M.P., has just re-introduced, subject to some alterations in detail, the Land Values (Scotland) Bill, which we publish in another column. Every town, county, and parish council should consider this Bill. Every member of such councils should at once possess a copy of it. This is practical work for the Glasgow Town Council and for the Scottish League to which we hope they will devote themselves without delay. The Rating of Land Values and the corresponding un-rating of houses and other improvements is as practical and ready for solution as it is urgent. But in view of the more political reforms in the way, those who are demanding this change in the incidence of rating must be up and doing. Glasgow is a city on a hill with regard to land values taxation. The Scottish League and the Glasgow Town Council led the Municipal agitation for the rating of Land Values in former years, and they can do so again.

"9d. for 4d."-Perhaps!

There is still a divergence of opinion between Welsh and Scottish economists as to the incidence of the employer's contribution under the Insurance Act. Mr. Lloyd George informed the electors of Kilmarnock that the worker would get "ninepence for fourpence," which could only mean that the worker's contribution would be limited to fourpence. But the Lord Advocate (Mr. Alexander Ure) told a different tale when, at the same by-election, he said that the employer's contribution "was just part of the cost of production, and it would be included in the price of the finished article when placed on the market."

The Solicitor-General for Scotland is evidently in agreement with the Lord Advocate, for addressing a meeting, also at Kilmarnock, in connection with his own by-election last month, which was largely attended by farmers, he is reported in the GLASGOW HERALD, December 16th, to have said: "Was it a great burden to the farmer

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that he should find 13s. each year for each hand that he employed. Surely, that was not a dreadful thing. Was it such a sacrifice that they should make any outcry about it? If the farmer did not get his contribution back by the greater efficiency and the greater contentedness of his servants—for this bill would have a moral effect on the workers—then he would just have to charge a little more for his milk and his butter and make things absolutely right that way."

So this Scottish legal luminary also bids the employer pass his contribution on to the consumer. With Mr. Lloyd George supporting the tea tax as a means to make the poor pay, a tax that might have been abolished, but for the Insurance Act; with his fellow Ministers proclaiming that the employer's contribution should be passed on to consumer, the vision of ninepence for fourpence vanishes, for the workers, as consumers, are to pay the contribution of the State and of the employers.

The Solicitor-General might have made a different suggestion to the farmers. He might have proposed that they should decide to "make things absolutely right" by paying less rent to landlords rather than by charging higher prices for milk and butter. Mr. Lloyd George might also have found the Treasury contribution at the expense of the land monopolist instead of at the expense of the consumer of tea. But for just finance we still have to wait. Meanwhile it is necessary to point out that these

Meanwhile it is necessary to point out that these ministerial explanations as regards the method to be adopted by the employer to get back his contribution are likely to be extremely helpful to the Tariff Reformer. The obvious reply of the farmer will be "How can I raise the price of my butter unless you put a duty on Danish butter, the importation of which fixes the price I can obtain?" Sleight-of-hand, ninepence for fourpence finance has a certain consummation before it and that is Protection.

Dissatisfaction.

During the debate on the Finance Bill in the House of Commons, on December 13th, Mr. Lloyd George, as reported in another column hinted that the Government might have to fall back on its original proposals of a landowners' valuation and suggested that an inquiry into the progress of valuation with a view to simplification would be advisable. This statement by the Chancellor of the Exchequer is, at the present juncture, one of great significance and importance. It indicates that Mr. Lloyd George will not take up a non possumus attitude to the agitation that is springing up for the hastening of the valuation and for the adoption of different methods if present ones are likely to cause years of unnecessary delay. The resolutions passed at the Glasgow Conference in September, and at the subsequent Conference of Liberal Associations have clearly indicated that Radical reformers are not prepared to wait until 1914 or longer for the valuation. Certainly not Scottish Radicals, in view of the fact that it has been shown that by calling in the aid of municipal assessors, a valuation for Scotland can be obtained within six months. Mr. Lloyd George has pledged himself to adjust the relationship between Imperial and local taxation at an early date, and the resolutions referred to demand that this re-adjustment shall only take place on the basis of the Taxation of Land Values. Mr. Lloyd George's statement opens a way for a demand for an inquiry, to a demand that the concessions to landlordism which he admits have retarded the valuation, shall be abolished. What the advocates of the Taxation of Land Values have before them is the duty of making it plain to all concerned that they are not going to be trifled with. We are out for the Taxation of Land Values and we are not going to continue waiting the convenience of palliatives that will do nothing to remove the bottom cause of undeserved poverty.

Land Monopoly and Education.

According to the MORNING LEADER of 7th December, Mr. J. E. Pendleton, a member of the Nottingham Education Committee and a trade union official, has persuaded the Nottingham City Council to appoint a committee to consider his proposal that the schools should be worked in shifts. One of the chief arguments advanced in support of the proposal is that it would save the cost of acquiring sites for additional schools.

Here we are up against the land question again. No matter in which direction we turn we always come to an abrupt stop against the barrier of land monopoly. It is as Mr. Lloyd George said a few weeks ago at Bath, the barrier to all progress—industrial and social.

When in the everyday affairs of life the common-sense individual finds that he is hampered in the carrying out of a certain task he does not continue labouring under difficulties, but straightway sets about removing the barrier that hampers him. A cyclist finding his brakes have become jammed, does not continue pedalling at twice the necessary power, but proceeds to put his brakes right. This is the principle that should be applied to public affairs. Land monopoly with its high rents and restrictive terms is a full pressure brake on public progress. The remedy is to remove the brake, not to grind away at double pressure with the brake on. Many more schools are wanted, but cannot be built because of the high monopoly price of suitable land. The common-sense way is to remove land monopoly and make land available on reasonable terms, not to try to make one school do where two are necessary.

On Pigs and Pigstyes.

In our last month's issue we made some remarks concerning the first lecture in a series of four delivered by Dr. Inge, Dean of St. Paul's, on "The Co-operation of the Church with the Spirit of the Age." In a subsequent lecture Dr. Inge cast further reflections on the rising spirit of democracy, and in dealing with the presence of squalidness and vice in present-day conditions likened the demoralised victim of poverty to a pig in a pigstye. He maintained that the "pig" was responsible for the "pigstye" because of "its" deprayed characteristics.

If the Church is out of touch with the sympathies of the people, it is small wonder while so prominent a man as the "Gloomy Dean" voices such reactionary sentiments. Mr. F. H. Willard, of 83, Mount Park, Hastings, in a letter to the Daily News of 8th December, deals with the "pig and pigstye" view in an able manner. We fully endorse his remarks which were as follows:—

I join issue with Dean Inge upon the matter of "pigs and pigstyes." Let me illustrate. Here is a family consisting of father, mother, and nine children—a tenth is daily expected. Four of the children are over fourteen years old, the remainder are under fourteen. They have up till yesterday been living in a two-roomed "house." The man has been doing but little work for months. He has just got work and taken two more rooms.

Now, I would ask Dean Inge this question: When the tenth child arrives, what will he expect it to become? Will he expect it to revolutionise its surroundings; to regenerate its father, demoralised by unemployment; to rekindle hope in the breast of its crushed and broken and despairing mother; to reclaim its nine brothers and sisters, already depraved by the brutish conditions to which it will make its advent? Of course he does not. He knows very well that, short of a miracle, nothing can prevent that child from becoming one of those whom, he delicately hints, are "pigs."

Will this child be guilty of turning its birthplace into a "pigstye"? Or will not, rather, the abominable

conditions to which it is born determine the child's character? Put in this blunt way, even a Dean would know how to answer. And yet, do we not know that in twenty years time some other Dean will be twitting this child with having deliberately brought about its own deprayed condition.

What Dean Inge forgets is that the swinish conditions which obtain to-day are the cumulative legacy which an unjust social order inflicts. I hope he will think the

matter over a little more deeply.

As for his illustration, let me assure him that the worker, when he sees around him the blighting effects of poverty and knows from experience what they mean, and then reads of clean and comfortable deans heaping scorn upon the poor, thinks bitter things. He could say scathing words, but, having perhaps greater charity, he, unlike the Dean, leaves them unsaid.

A Keighley Object Lesson.

A correspondent at Keighley sends us the following example of how the present system of rating penalises the building of houses, and so contributes to the creation of

the housing problem.

Some years ago a building society paid 5s. a yard (which equals £1,200 per acre) for land which was being used for agricultural purposes and which was rated as agricultural land, and would therefore be receiving the benefits of the Agricultural Rating Act. The society erected houses at about the rate of 30 to the acre. When tenanted, each occupier had to pay on an assessment of £8, and as rates were then 10s. in the pound each working man occupier had to pay in local rates alone £4 per year, which equals £120 per acre.

Does it not seem from these facts either that the landlord was paying too little in rates—and therefore others were paying too much—or that he charged too high a price for the land? When the owner held the land at £1,200 per acre for building purposes and used it for agriculture, the rates were about 10s. per year per acre in rates, but when the land was occupied by dwelling-houses the occupers had to

pay £120 per acre.

If land is taxed and rated on its value irrespective of the use to which it is put, landowners will be compelled either to develop the land themselves or to part with it to those who will. By forcing land into use, we would not only raise revenue but at the same time develop the national estate, thus promoting trade, raising wages, and solving the problems of bad housing and unemployment.

Mr. Lloyd George and the Tea Duty.

Replying in the House of Commons on the 11th December to a proposal to reduce the Tea Duty (which stands at 5d. per lb.), Mr. Lloyd George made a speech in defence of the principle of this tax which will have alarmed and dismayed all advocates of just taxation. He stated quite emphatically that he "had never had any sympathy with the idea that someone has got to be exempt because he is earning a small amount," and he was not disposed to "leave a large section of the community without any sense of contributing to the common stock." Accordingly, if the Tea Duty were abolished, the revenue thus sacrificed would have to be raised by taxing the same section of the community in some other way. He mentioned as alternatives the reduction of the income tax exemption to £40 or £50, or a poll tax, but dismissed these as impracticable on account of the opposition they would raise. We report the speech in full elsewhere. Our readers will earmark it as one of the most reactionary statements made in recent times by any public man irrespective of parties. The Tea Tax falls with the greatest severity on the poor. As an indirect tax it increases the price of tea by more than the amount of duty collected by the Treasury.

and on earnings it is to be as severely condemned as the proposed food taxes that the Protectionists would introduce, and no Liberal who seeks to justify this unjust imposition can meet the Tariff Reformers with clean hands.

Mr. Lloyd George, in his concern for a due contribution from all classes, trumps up the confused and ill-defined idea that taxation should be "according to means." is one of the wretched shibboleths which has become incorporated into the platform language of the politicians. Manifestly a distinction must be drawn between the man who obtains his means without any effort and the man who works for his living. We utterly fail to see how Mr. Lloyd George can reconcile his present attitude with his own vigorous and repeated denunciation of the system which enables landowners to take value they have never created and to enjoy the fruits of the labours of others. That value which the landowners enjoy to-day is a common fund and until it is exhausted the State is committing an immoral act in interfering with the earnings of individuals, any so-called principle of ability to pay notwithstanding.

Liberal Pledges and the Free Breakfast Table.

The Tea Duty is one of the Breakfast Table Duties which for nearly thirty years the Liberal Party has been pledged to abolish.

The repeal of these duties was one of the reforms promised in the famous Newcastle programme, and it has been the stock-in-trade of the Liberal politician for a generation. The latest example of this repetition of party election cries comes from the new Solicitor-General for Scotland, Mr. A. M. Anderson, who, speaking at Skelmorlie on the 18th December in the Govan by-election said:—

The Government had not put a single penny on the food of the people. On the contrary, they had made a reduction from the duty on the tea and sugar, and they should never rest until the whole of the 10 millions of taxes which still affected the food of the people had been entirely removed and we had a free breakfast table.

It will be difficult to square this statement with that made by Mr. Lloyd George. Neither in these words nor in any of the pledges made by Liberals to abolish the Breakfast Table Duties is there any understanding that the place of these duties was to be taken by some other form of taxation to be imposed upon the class that now pays these exactions. The repeal was absolutely unconditioned, and every true Liberal will warmly repudiate the dishonest juggling of one kind of burdensome taxation for another which Mr. Lloyd George has foreshadowed.

This policy of the abolition of the Breakfast Table Duties was boldly put forward twelve years ago by the present Lord Advocate, Mr. Alexander Ure, when speaking at Stoneyburn

in July, 1899. He said :-

The taxation of tea, coffee, tobacco, dried fruits, and other commodities at present paying customs duty should be entirely taken away, and there should be no taxation upon these commodities. At present (1899) the income was something like eighty-eight millions, fifty of which was raised by indirect taxation—that is taxation upon tea and other commodities. Working men, who used as much if not more of these commodities, therefore yield the greater share of the taxation of the country. The extent of the income which could be derived from land value taxation was enormous.

The Land and Taxation Reform Memorial presented to the Government in May, 1911, and signed by 176 Members of Parliament is a clear mandate to Mr. Lloyd George when he comes to deal with the remaining duties on the food of the people. The substitute for them is the tax on land values.

London Poor and the Burden of Rates.

According to LLOYD'S NEWS of 3rd December, Sir John Benn, the leader of the London Progressive party, speaking at a weekly London County Council meeting, dealt with the question of the pressure of rates on the poorer classes of the County. Sir John gave figures showing how in the poorer boroughs rates were at a much higher poundage than in the richer boroughs. Thus in Bermondsey rates are at 9s. 3d. in the £, while in Hampstead they are at 7s. 6d. in the £. In Camberwell the poor rate is over 1s. 2d. in the £, while in Westminster it is only 24d. in the £. Sir John pleaded for equalisation of the rates as a remedy, i.e., that a flat rate should be levied throughout the County of London.

It is freely admitted that the burden of rates in the poorer districts is a crushing one, and falling as it does upon buildings and improvements is a very serious check upon industry. But there are streets in Westminster, with its low rate, where people are living under conditions as bad as in the slums of Bermondsey, with its high rate. The mere equalisation of the rates is therefore no remedy for existing evils. It will make no difference to the poor. We notice that the London Reform Union have made the equalisation proposal one of their chief planks, but they and the Progressives like Sir John Benn, who refuse to come out strongly on quite another aspect of the evils of the existing rating law, should get very short shrift at the hands of the ratepayers in the next London County Election.

Election Pledges and Performance.

Sir John Benn and Baron de Forest were returned by large majorities at the last election as the representatives of Kennington and their chief proposal was the rating of land values as a means of making the owners of vacant land contribute and as a remedy for high rents and unemployment. That was the pre-eminent and deciding issue in the campaign, but it is not recorded that anything has been done during the past 20 months by Sir John Benn to advocate in the Council the reform so urgently demanded by those who put him in power. There is, however, some faint sign of awakening on his part in the resolution he has tabled for the meeting of the Council on the 18th December. The resolution is to the effect:—

That the Council do take into consideration the condition of London government, and that a special committee be appointed with instructions to report fully on its present conditions in relation to the rise in and the inequalities of rates, and to reforms recommended by Royal Commission, Select Committee of Parliament, or Bills introduced by Ministers of the Crown.

No better material could be placed before the London County Council than the report of the Select Committee of the House of Commons on the Land Values (Scotland) Bill, which recommended the complete exemption of all buildings and improvements from the burden of the rates and the rating of land values only. Partial and worthless schemes like "equalisation" were either entirely ignored or buried out of sight.

The New Capital of India.

By far the most important announcement made at the recent ceremonies at the Delhi Durbar was that concerning the transfer of the seat of Government from Calcutta to Delhi. The announcement has caused much surprise and raised much discussion as to the benefits or otherwise of the change. In the Times of the 13th December, the official dispatches concerning the matter between the Government of India and Lord Crewe, the Secretary of State for India, are reproduced. The following short extracts dealing with the rise of land values which is certain

to take place at Delhi as a result of the transfer are interesting:—

From the Government of India to Lord Crewe. Extract from par. 22. Cost of Scheme:—

In connexion with a general enhancement of land values, which would ensue at Delhi as a result of the transfer, we should endeavour to secure some part of the increment value, which at Calcutta has gone into the pockets of the landlords. Other assets which would form a set-off to the expenditure would be the great rise of Government land at Delhi and its neighbourhood.

From Lord Crewe to the Government of India. Extract from par. 13. Financial Considerations:-

as regards the particular case of Delhi, assuring you that my full sympathy will be extended to any efforts you may make to prevent holding-up against Government of land which you may find it necessary to secure for public purposes.

Meanwhile, according to the Daily News of 13th December, the Government has acquired the Durbar area on markedly easy terms. Practically all the land now covered with tents will form the site of a new city, which will be as perfect as experience gained in other centres can make it. Some land is likely to be reserved for the ruling chiefs who may desire to own houses there.

The Government of India may have ensured that the increased land values of the land they have purchased shall not go into the pockets of the landowners, but without the Taxation of Land Values they cannot prevent the owners of the surrounding land from reaping a rich harvest of community-created wealth.

Evidences of a land boom are quickly coming to hand. A message from the Daily Mail's Calcutta correspondent on December 18th states that: "Since the announcement by the King at the Durbar last Tuesday that Delhi was to be the capital of India instead of Calcutta, land at Delhi has increased to four times its former value."

The Housing and Town Planning Act.

The Local Government Board have issued an interesting Memorandum (Cd. 5953, Price 11d.) relative to the operation of the Housing, Town Planning, &c. Act, 1909, and the earlier Housing Acts as amended by that Act. Memorandum describes the provisions of the Act and gives a record of the results that have been achieved. The information shows that out of some 1,840 local authorities in England and Wales about 400 authorities took action under Section 15 of the Act, which gives the authorities power of special entry to inspect any house to which Section 15 applies, and, where they find the implied obligation not complied with, to serve notice on the landlord requiring him to execute such specified works as they may think necessary to render the house reasonably fit for habitation. The landlord has a right to appeal to the Local Government Board within 21 days after receipt of the notice; but, subject to this, he must carry out the works required, and in default of his doing so, the local authority are empowered to execute the works at his expense. The landlords have also powers to close their houses instead of complying with the notices. The result has been that in the 400 local authorities 18,869 notices were served, in 11,649 cases the notices were complied with, in 679 cases the houses were closed, in 40 cases the works were executed in default of the landlord, and 6,082 cases remained to be disposed of.

Under Sections 17 and 18 of the Act provision is made by way of closing and demolition orders, for dealing with those dwelling-houses which are represented to the local authority to be "in a state so dangerous or injurious to health as to be unfit for human habitation." Action under these sections is not limited to houses coming within the rental or other limits of Section 15. If the house is rendered fit for habitation after the closing order is made, the local

authority are required to determine the order; but failing this, they are authorised to make an order for the demolition of the house on the grounds referred to in Section 18 (2). During the year ended 31st March, 1911, about 440 local authorities took action under sections 17 and 18 of the Act, with the result that 17,940 houses were made fit for habitation or closed or demolished voluntarily without the issue of a closing order; closing orders were made in respect of 6,865 houses; closing orders were determined in respect of 982 houses; and demolition orders were made in respect of 850 houses.

Improvement Schemes and Workmen's Dwellings.

Since the passing of the Act of 1909 the Local Government Board have confirmed two improvement schemes at Exeter and Portsmouth under Part I. of the Act of 1890, and have considered and come to a general decision upon the Tabard Street, &c. scheme of the London County Council under that part. The Board have also, under the powers of Section 4 of the Housing of the Working Classes Act, 1903, made an order requiring an urban district council to make a scheme for the improvement of an area in their district.

As to the provision of houses for the working classes, information is obtained from a table published in the Memorandum showing the loans sanctioned to local authorities for the purposes of the purchase of land and the erection of houses under Part III. of the Housing of the Working Classes Act, 1890. From the 1st January, 1909 to 31st October, 47 authorities were given power to raise loans to the amount of £260,757 for the erection of 1,156 houses, and the Board have under consideration applications from 36 authorities for sanction to loans amounting to £185,300. In no case have the Board had submitted to them an order for the compulsory acquisition of land under the powers conferred by the Act.

The Failure of Public Charity.

The Housing and Town Planning Act has had many extravagant claims made in its favour, but one only needs to read this Memorandum to see it is no solution of the grave problems of overcrowding and slum life. Disgraceful housing conditions exist in every town and village throughout the country, and this Act, so far as England and Wales is concerned, has only affected a mere handful of houses in 400 out of the 1,840 local authorities. Some houses have certainly been made "fit for habitation" according to some arbitrary standard of "fitness." But the general principle of the Act is no different from the general principle of most of the recent legislation introduced in the name of "social reform." It tells men to find out how the poor live, to investigate their hardships and then to devise schemes to forbid their occupying and using houses which will damage their health because the rain comes in or the drainage is bad. It is charitable work of a public nature which, like private charity, must fail to have any effect. For where are men to live who get anything from 15s. to 25s. a week? Where can those people dwell who are forced to send their children into the streets to sell papers or trade in other ways? They can enjoy no comforts of any kind and they can afford nothing better than the very worst kind of house room. Drive them by closing or demolition orders from one part of the town and they are obliged to crowd elsewhere in order to be able to pay the inevitable rent out of their scanty earnings. This is the story of every slum clearance that has been carried out, and when the local authorities try to meet the problem by building houses at their own cost for the working classes they find that they cannot profitably let them to the poor, who look for decent shelter. The price of land and the rates which have to be levied on the buildings effectively prevents the houses being let at low rents. Legislation like the Housing and Town Planning Act takes poverty for granted. It does not

seek the cause of poverty. It is blind to the fact that there is a reason and a remedy for low wages. It refuses to put the "working class" in a position to provide for itself and to live in proper surroundings paid for out of high wages. The truth is that the classes who produce wealth are being robbed day by day by the land monopolist, and the Housing and Town Planning Act is a part of that legislation which on the face of it condones and perpetuates that robbery.

The Rating System and Housing.

It is interesting to note that where houses are closed or demolished, the local authority must, according to the present law, suspend the rates which are levied in respect of such properties. The owners, therefore, are easily reconciled to the interference of local authorities. The exemption from rates is a most vicious principle, for it not only encourages owners to speculate with the land on which the houses are or have been standing, but it most unjustly relieves them from their contribution to the public revenue. If the local authority, instead of taking arbitrary steps with the property of individuals, would only look after the property that belongs to the public, none of these evils and abuses could exist. The public property we indicate is manifestly the value of the land which is due to the existence of the community. The value of the land is the only just basis for the collection of public revenues, and if land values were rated and taxed there could be no exemption in favour of landowners who withheld their land or closed their properties or kept insanitary dwellings in anticipation of a fabulous price being paid for them under a clearance scheme. effects of the reform are far-reaching, for it involves the abolition of the existing rates upon buildings and improvements, the abolition of taxes on trade and exchange, and the encouragement of everyone to make the best use of land. The obligation to pay rates and taxes upon land according to its value, whether land was used or not, would be a sufficient incentive to every man who has the control over land to see that it was fully developed. Town and country would be freed from the grasp of the monopolist and the speculator; everywhere land would come into use with the natural result that wages would rise immediately and remain high. Under such conditions it would be as ridiculous to make special provision for the "working classes" and to condemn or approve their houses or their clothes or anything that belongs to them, as it would be to-day to play the grandmother to the leisured class and to those who are in receipt of high salaries and good wages.

Unionist Proposals.

Commenting in its issue of the 9th December on the new Unionist Housing Policy, the Daily News has clearly shown the folly of attempting any reform of housing conditions which is not based on the rating and taxation of land values. The Liberal Housing Acts have been futile, but the legislation which the Unionist party would introduce (and which they have formulated in a Bill) must be most severely condemned as a barefaced proposal to give gratuitous endowment to the owners of slum property. It is actually suggested that £1,000,000 a year be paid out of the Consolidated Fund to be applied in assisting local authorities with slum clearances and also in housing schemes in rural districts where such schemes can only be carried out at a loss if rents are charged which working men in these districts can afford to pay. If it was desired to pass an act with the express object of establishing slum areas, nothing could be more effective than a proposal of this nature. We do not give a bonus to men who cause death by selling diseased meat. We fine them severely. And the people who maintain the breeding ground of every epidemic should be fined severely in like manner. But the parties who own insanitary dwellings and overcrowded areas are, under the Unionist proposals, to be rewarded by a grant out of the general taxation of the country!

"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual."—Henry George.

THE YAWNING CHASM.

It is customary at the eve of a New Year to survey the past and make resolutions as regards the future. The year 1911 will always be memorable as that in which greater liberty was made possible by the curtailment of the power of the House of Lords. The citadel of privilege which so long had defied the will of politicians fell before the will of the people when it withstood their demand for an instalment of economic justice. There would have been no rejection of the Budget but for the issue raised by the land clauses, and no two subsequent victories to humble the Lords. The first fruits of this achievement will be that the old stock-in-trade of the Liberal party will be cleared out of the window, and the firm must needs go out of business or find fresh wares. Hence the year 1912 is destined to mark the beginning of a new era. The days of promise without performance are numbered, and in future politicians will have to deliver the goods. We are on the eve of days of greater reality, the atmosphere will become more democratic, and more clear cut will be the line of cleavage between parties, and more fundamental the issues on which the fight will be waged. The Tory party has been quick to realise the altered circumstances. The retirement of Mr. Balfour from leadership of the Conservative Party, and the election of Mr. Bonar Law means far more than the substitution of one personality for another. The aristocrat has been ousted by the hardware merchant, because the rank and file asserted themselves and let it be understood that they were no longer going to do the work of making an issue for their party to see it set aside on every crucial occasion by a subtle casuist. So they have nailed to the mast-head the Jolly Roger, with Protection and Land Purchase for skull and thighbones, and now sail the seas under a captain who can be trusted to lay them alongside the honest merchantman.

There is a rapidly growing number of men amongst the ranks of land value taxers who think that the time has come when a like endeavour should be made to come to a more definite understanding with the mandarins of the Liberal party. They argue that the cause they have promoted has kept Scotland solid for the Liberal party and saved the situation in the industrial centres of the North of England, and so provided the Government with a majority. They ask why they should prevent a fiasco at Kilmarnock and Keighley, and then not be wanted at South Somerset because it was thought by party officials that their presence would be an embarrassment. They are impatient at making the issue when votes are obviously to be gained, and seeing

that issue utterly ignored by Ministers, whilst every trumpery palliative is proclaimed to be "a great social This spirit has become manifest for a reason which makes it thoroughly understandable. When the Budget of 1909 was introduced, land value taxers were bitterly disappointed that the popular demand for a general tax on land values on sound constructive lines had been ignored in favour of the concept of Prussian bureaucrats, but found adequate compensation in the fact that their principle was, being affirmed and that an immediate valuation of land was to be demanded from owners. When the Chancellor of the Exchequer substituted a State Valuation for the Owner's Valuation, though there were grave misgivings, his assurance was accepted that nothing more than a change of method was involved. But now that the principle is being set aside, and it is becoming clear that the Valuation by State officials is likely to be long delayed and that it may culminate in a colossal fiasco. those who surrendered their judgment are adopting a more critical attitude. This sentiment of dissatisfaction was recorded at the great Conference at Glasgow in September, and at the subsequent Convention of Scottish Liberal Associations.

We record this unrest in our ranks in order to point out what appears to be the position which confronts us. Land value taxers are the last to underestimate the difficulties of the Government, but they do not intend to allow difficulties of the Government's own making to be set forth as evidence of the impracticability of Land Value Taxation. They fully realise how natural it is that a reform so far removed from the ordinary palliative measures that delight politicians should confound them by its simplicity. Land value taxers are not unduly impatient, or foolishly exacting as regards details, but what they demand is full and convincing proof that the party they support is with them in principle and is moving towards their goal.

The time is fast approaching when this question will be decided as to the bonâ-fides of official Liberals. Since the deposition of Mr. Balfour the leaders of the Tory party have pronounced that Tariff Reform, and Peasant Proprietorship by way of land purchase, are to constitute the programme to be set against Free Trade and Land Value Taxation. What is to be the reply of official Liberals to this challenge? Are they going to set against it the exclusion of rural land from taxation, and the establishment of small holders by way of land purchase by County Councils? Are they going to set one fraud against another -the purchase of land at monopoly prices and the establishment of County Council tenants as slaves of the soil, against the same operation for the establishment of peasants, who in half a century, or their heirs, may become owners. To-day landlords are being endowed, and County Council tenants established on the basis of paying twice the rent the land previously brought, including the management expenses of their municipal landlords and rates on top of this rent. From such a system there can be only

one outcome—bankrupt County Council tenants will in the last resource obey their Tory landlords and demand a tariff, the operation of which would entail their final extinction. No such narrow line of cleavage presented itself to the great man to whose steadfastness of principle the Liberal party owes its existence to-day. At Leeds in 1903, Sir Henry Campbell Bannerman said:—

"Let the value of land be assessed independently of the buildings upon it—and upon such valuation let contribution be made to those public services which create the value. This is not to disturb the balance of equity, but to redress it. There is no unfairness in it. The unfairness is in the present state of things. Why should one man reap what another man sows? We would give to the landowner all that is his, but we would prevent him taking something which belongs to other people. Here you have perhaps the clearest example in present politics of the cardinal abiding and necessary difference between the Liberal party and our opponents. It is here that lies the chasm yawning between us athwart almost every public question."

We too say that a great chasm yawns between true Liberalism and Toryism on this issue which has now come up for decision, at any rate so far as principle is concerned. We are out to fight for the rights of the people, to establish them in the ownership of their heritage. The landlords say, "Buy us out" as brigands, who are holding a captive to ransom. The reply to that challenge is "Tax them out "-so that the captives may come by their liberty. Put rural land outside the scope of Land Value Taxation and almost the whole case for this reform as the only measure by which the betterment of social conditions can be achieved falls to the ground. The forcing of every idle acre of value into use by taxation would so open up the great primary source of wealth production to labour that unemployment would vanish and wages rise, and in no other way can this object be achieved. Proclaim that the 4,000,000 acres of land within urban districts are alone to be dealt with and that the 70,000,000 acres outside are to be regarded as the sacrosanct preserve of monopoly, and Land Value Taxx on no longer conveys a message of deliverance to those in bondage.

This issue will provide the test and according as the Liberal party meets the Tory demand for land purchase will it be judged by those who to-day are keeping its flag flying triumphantly where it will first fall if Whig opportunism be preferred to Liberal principle. The issue as at present put forward by officialism is: A Tea Tax, or a Bread Tax; Smallholders enslaved by Rent, or Peasant Proprietors enslaved by Interest.

There may be here a geographical line sufficient to divide front benches, but no yawning chasm of principle such as in truth divides Liberalism and Toryism. On the other hand we have in the Land and Taxation Reform Memorial presented to the Government by 176 Liberal and Labour members the true alternative policy to that adumbrated by the Tory Party, and one that formulates the greatest economic reform presented since the abolition of Protection.

The work before land value taxers in the coming year must be to gain popular support for the policy of the memorial; to proclaim first principles, to reach with them

the people, and in due course the light will spread into the dark places where statesmen have their political being.

R. L. O.

[The above words were set up in type before the result of the North Ayrshire by-election was announced]

A WEAKENING IN PRINCIPLE.

We publish elsewhere the Daily News leading (article which ably criticises the Unionist housing scheme, and generally commend the views expressed by our It is unfortunate however, that the contemporary. News advocates that only a part of local revenues be derived from the rating of site values, the remainder to come "from some or other of those many local taxes which are at the disposal of foreign local authorities. The justification for rating site values is that site values belong to the community and on this moral basis site values are the proper source of all public revenue. It would be interesting to know what the "many local taxes" which should be raised in preference to taking all local They can only be taxes on revenue from land values. trade or enterprise or industry of some kind, and they cannot justly be defended. This attitude of the Daily News is a retrogression from the position taken up in 1903. In its issue of 23rd November of that year it said:-

Two points remain for consideration before our survey is complete, and it will be enough just now to indicate them briefly. Should the new plan proceed by adding to the existing rates a fresh charge based on site values, limited to 1s. or 2s., or whatever it may be in the £? Or should it frankly propose the complete transfer of all rates to site values, the whole to be accomplished, if it be desired, by a series of instalments within a specified period? Up to the present it has been widely and, perhaps, rather hastily, assumed that the former method was the accepted one. It is by no means clear, however, that the partial scheme will raise less opposition than the complete one, and bearing in mind the great advantages of having a well-defined and intelligible fighting issue, and the manifest superiority of the single rating scheme to the composite one, the Progressive party may well elect to press for site value rating in its integrity.

As a sequel to the above-mentioned article an interesting series of "letters to the Editor" were published in the Dally News, extending over a week. They showed in a most gratifying degree the strength of sentiment in the country behind the movement for the rating of land values.

THE NORTH AYRSHIRE AND GOVAN BY-ELECTIONS.

A GOVERNMENT DEFEAT.

A by-election took place in North Ayrshire on December 20th to fill the vacancy caused by the appointment of Mr. A. M. Anderson, K.C., to be Solicitor-General for Scotland. The polling resulted as follows, a Liberal majority of 354 being converted into a Unionist majority of 271:—

Captain D. F. Campbell (U.) . . 7,318 Mr. A. M. Anderson, K.C. (L.) . 7,047

Unionist majority .. 27

Polling took place on December 22nd in the Govan Division of Lanarkshire for the election of a member of Parliament in room of Mr. William Hunter, K.C., who vacated the seat on his appointment as a Judge of the Court of Session. The result was declared as follows:—

Liberal majority .. 98

THE CRY OF THE OPPRESSED.

We have pleasure in publishing the following paper, which was recently read by a member of the English League to the "Young People's Society of Christian Endeavour" at Eastbourne. It is a good example of the line of advocacy which we are glad to know is being increasingly used by some of our friends in appropriate circles. The lecturer is a nurseryman, and an active helper in the Land Values movement, whose pen has often rendered good service to the cause.

"What in me is dark
Illumine, what is low raise and support;
That to the height of this great argument
I may assert Eternal Providence
And justify the ways of God to men."
——MILTON.

"Thou hast created all things, for Thy pleasure they are and were created."—Rev. iv., 11.

It may be—should be—that when we see a little child, or any of the unsullied works of God's creation, we are filled with an intense longing that all creation should give pleasure. That was why they were created; it was "our Heavenly Father's pleasure." We act too often on the assumption that He is not the same yesterday, to-day and for ever. We throw over faith in Heb. xiii., 9, and pay little heed to what takes its place. But that "all things" do not give pleasure is vividly stated in the margin of Isaiah v., 7. We find where God looked for the "plant of His pleasures" He beheld a "scab."

We find various references in the Bible, where God, in looking on the world, said, "I will know," "I have heard," "I have seen." The people "cried, and their cry came unto God." It is well to notice the people groaned; it does not say here, to God. They were too oppressed to look up: and yet He heard. The cry of the oppressed goes up to-day. He looks for justice but beholds oppression—beholds a scab.

What was the particular form of oppression, which merited this terrible stigma? In Isaiah v., 8, we have it, where a woe is pronounced against those who "join house to house, and field to field till there be no place." In Micah ii., 2, "They covet fields and take them." Amos gives under the heading of "Mighty Sins," "Manifold Transgressions" (terms not here applied to idolatry) "treading on the poor," "taking burdens of wheat," and even "panting in their greed for the very dust of the earth on the head of the poor."

The oppressed Israelites cried once to Nehemiah. It appears that there had been a time of great distress—people with large families found it impossible even to provide bread and much less to pay the King's taxes. They in their distress had applied to the nobles, and borrowed money by mortgaging their lands. The interest was so high that they could not pay it; they found themselves, with what to-day is called a foreclosure. The nobles stepped in and took the lot. The people found themselves working on their own lands, but for other people—the nobles.

The land which God had given them had passed from

them, and they and their children were in bondage. They could not help themselves. They saw that their children to all generations would be slaves to the landowners. They could never get it back, because they said "other people had their lands." A professor of political economy might have spent years in investigating the cause of their bondage, but the people knew. They knew then, what we are surely learning now. Note what Nehemiah did: "He consulted with himself"—rebuked the nobles, charged them with usury before the great assembly and asked them to restore the lands; which they did. Before leaving Nehemiah, and comparing the cry of the oppressed in the year s.c. 445 with the same cry in the year a.d. 1911, it is well to state that Nehemiah was acting strictly in the spirit of the Mosaic Law, which had been given nearly a thousand years before. Nehemiah could quite appreciate the plea of the poor people when they said "our flesh is as their flesh and our children as their children, and yet we are in bondage to our brethren."

To know how to deal with land monopoly, the root cause of poverty, He had no need to go to Babylon or even down to Egypt.

Speaking of the Law of Moses, the late Henry George wrote: "Moses depicted a Commonwealth, whose ideal it was that every man should sit under his own vine and fig tree, with none to vex him. A commonwealth in which

none should be condemned to ceaseless toil, in which even for the beast of burden there was rest. A commonwealth in which the family affections might bind each member into a living whole." The law of Moses interposed. At every point its barriers to the selfish greed that, if left unchecked, will surely separate men into ruling classes and ruled classes; millionaires and tramps, leisured classes and labouring classes. Its Sabbath day and Sabbath year secured to the lowliest, rest and leisure. With the blast of the trumpet at Jubilee, the slave goes free and a re-division of land secures again to the lowliest, his fair share in the Bounty of the Creator—everywhere—in everything the dominant idea is that of our homely phrase—"live and let live."

Under the Mosaic Law, land that had been parted with under stress of circumstances, was returned free at Jubilee. In this country we reverse that law, and at the end of the term of years the land goes back to the landowner, together with the labours of the tenant.

A Christian worker visiting a poor little home, to see if he can be of service to the immates, is met on the threshold with the spectre of grim poverty. The man inside is out of work, his children are being slowly starved before his eyes, his wife is out at work (this is not in China or India, but in this country). The man feels his position keenly, his whole being wrapt in hoping to be able to work for his family, and he angrily rejects your "Good News." Judging God by the selfishness of men, he bitterly rejects Christ. He will tell you of "how he lost his last job," how his home has been broken up, his club run out. All he asks of his fellow-men is an opportunity to work, to earn his bread by the sweat of his brow, and with all our Churches and all our civilisation he cannot get it.

Thousands and thousands of the workers in every country are in this plight every year. It has been going on for years. Means without end are being devised to patch up the wrecks that are made—but none provide him with natural labour to prevent him from falling.

Yet we have had our Nehemiahs. Men who "consulted with themselves and rebuked the nobles." Men of whom this nation was not worthy have protested all down the ages against the robbery of the people's lands. It is most important to notice here one difference. In Nehemiah's case, the lands were parted with by the people, by their own act, in time of stress. And yet they were restored. In our day and our own country the land has not been parted with by the people by their own act, but has been taken from them by force and fraud.

We have had our Nehemiahs, some we burned, others were hung, drawn and quartered, were executed on Tower Hill, were shot. We have paid no heed to them as a nation. Their memory is still held in esteem by some who have no practical sympathy with the cause for which they died. Bishop Latimer was one. He charged the nobles with enslaving the people. He told the Church of his day "that if they wished to gild Christ in their Churches—to see to it that before their eyes people died not of starvation." Bishop Latimer died at the stake. Lord Protector Somerset did his utmost to restore the commons to the people, because he saw it was producing misery and unemployment. He caused an enquiry to be made, as to how the land had been taken from the people. He was executed amid the tears of the populace.

Gerrard Winstanley, one of the leaders of the digger movement, led some landless men to some waste ground in Surrey. There they commenced to dig and as they worked they sang,

"Stand up now diggers all; the gentry are all around.
"Their wisdom's so profound to cheat us of our ground."
The diggers were shot down and their leader sent to the Tower.

Has the Christian Church nothing to say on behalf of the man in despair? Nothing to say to the oppressor?—or rather, are we not by our silence agreeing with the oppressor? Is there no modern Elihu, who "has yet words to speak on God's behalf"? The fear of persecution may have something to do with the silence or the feebleness of the protest. Worship regularly in any place you like to-day, or even stand at the street corners and very little persecution, if any, will come your way. All the land monopolist wants is to be let alone, and he will let you alone. He will subscribe to your Church. But, simply seek to secure, for every child that is born, an equal right to the free gifts of the Creator,

tell the nation that the land was intended by God for the use of the people, and not to be the sport of the rich, and you will find very real persecution. Your goods will not be wanted, your services may be dispensed with. Open your mouth for the oppressed and you are marked for destruction.

The Christian Church has nothing to do with being a divider of wealth: but it has a mission to the conscience of the nation. The Church has no right whatever to listen to a compromise. A sin that is almost universal, is none the less a sin. Poverty on God's rich earth is a crime. is no crime to be poor. It is the veriest blasphemy to assert that God has not made ample provision for all the people to live and live too not on the borders of starvation, but in comfort.

One man, it has been proved, can produce in one year, on as much land as he can cultivate, food sufficient, not only for himself but for nine others. With broad acres all around given to sport, men are unemployed because they cannot have access to the fields from which their forefathers were driven.

In a future state, of course, we know there will be great change: the first here will be last there. But this is man's We have around us abundant material for all to live comfortably by their own labour. It is folly to say this has nothing to do with us—it has all to do with us!—the honour of the Creator is concerned. We are his witnesses. soul of that man is at stake—he wants none of your charity; all he wants is justice, just a little of God's earth to live and

The rich man, too, is every bit as precious in God's sight. When Christ told the young man to go and sell all that he had and give to the poor, it was not so much the poor just then that our Lord was concerned about; it was the young man. He saw a soul in danger of being strangled by riches. We know many such, and have corresponding responsibility.

The inquiry going on in the press as to what to do with Golf Caddies after they leave the links at 17 is simply a symptom of the danger of land monopoly. Land and labour can both be more profitably employed than in sport.

The Church as a Church does not open its mouth to-day for the dumb and those who are oppressed—at least, not the oppressed at home. Too often it fears to give offence, or is found itself among the rich owners of the people's land.

And yet the vast majority of the people of these islands have no right whatever to their native land, save to walk the streets. From thousands and thousands of homes goes up the cry of the oppressed. Far worse in every detail than that which obtained in Nehemiah's day. The cries are entering into the ears of the Lord of Sabaoth. The warnings of James to the rich are hushed: the rich and the poor perish together, not because the Church is lacking in preaching the Gospel—this she ought to have done—and not to have left the other (elementary principles of justice) undone.

Henry George spent his life in showing how the injustice, which after all is an accumulation of centuries of wrong, might be remedied in a manner so gentle in its working, so just in its principles, so simple in its practise, with no injustice to the rich, and yet of untold benefit to the race. Founded, too, on natural law and in full accord with the teaching of Scripture, he and his writings have been met with a conspiracy of silence. He was one of our Nehemiahs. He rebuked the nobles and was loaded with abuse. However, to day the cause which was so dear to his heart is gaining ground in every part of the world. Nations are beginning to realise that we have had a prophet amongst us. The cry of the oppressed is not to be met with this or that policy: by the artificial division of wealth or restriction of trade or the controlling of it by new machinery. The remedy lies in a simple act of supreme justice:—The admission that every man, woman and child has an inalienable right to live and to use God's earth.

Henry George, in closing his great book PROGRESS AND POVERTY, writes: "The truth I have tried to make clear will not find easy acceptance. If that could be, it would never have been obscured. But it will find friends who will toil for it; suffer for it—if need be die for it. This is the power of Truth. Look around to-day. Lo! here, now, in our civilised society, the old allegories are true. Into the valley of the shadow of death yet often leads the path of duty, through the streets of Vanity Fair walk Christian and Faithful, and on Greatheart's armour ring the clanging blows. How they call, and call, till the heart swells that hear them !! Strong souls of high endeavour, the world needs you now. Iron wheels still go over the good and true that might spring from human lives. And they fight, though they may not know each other-somewhere, sometime, will the muster roll be called."

F. G. MILLER.

TINKERING AT A GRAVE SOCIAL PROBLEM.

In their report for the year ended June 30th last, recently issued, the St. Pancras Distress Committee state that their chief trouble has been their inability to find employment for more than a small proportion of applicants, though fewer applications were received last year than in any year since 1906-7. Many families had entirely lost their homes before making application, while over 80 per cent. occupied not more than two rooms.

The committee earnestly hope that they may not be appointed for another year without having more powers given them to drain their "stagnant pools," or to join together the disconnected ends of the industrial system.

"Altogether," the report concludes, "in surveying the human material on which the committee have to work, there is much room for despondency. The women have no special skill. The men are mostly in the prime of life, but have got into blind alleys in which there seems no opening for light; their rents are high; they occupy one, or at most two, rooms; many of them have been on the register again and again; they have entered their names on the books of the committee, and out of 1,456 registered, only 350 have been given work. It is an unsatisfactory result. It looks like tinkering with a grave social problem. The committee feel, as they have felt for the last three years, that it is unfair to ask public men to give up so much of their time to gain acquaintance with some of the running sores of the society in which we live and to afford them neither the power nor the facilities to do anything towards a permanent cure.

This is one more revelation of the cruel conditions under which the majority of the working classes have to live. It reminds us painfully of Thorold Rogers' statement that there is a condition of things in the east-ends of our great cities and towns that, for its misery and inhumanity, is unexampled not only in the history of our own country but in the history of the whole civilised world. It is a sickening story. Men, mainly in what should be the prime of life, are forced into blind alleys from which there

seems no outlet.

The members of this Committee are disheartened, and no wonder. The need for reform is great; yet there is no immediate prospect of relief. It is unfair, they say, and quite rightly, to be asked to devote time to gaining acquaintance with the social condition of the people, while conscious of their inability to do anything towards effecting a per-

There is one note continually running through these reports and this is that rents are high. Herein, we believe, lies the prime cause of the trouble. High rents mean low wages and poverty. And high rents mean more than this. They mean that opportunities for development are restricted and workers thereby denied the opportunity of employment.

Politicians in a vague way are coming to recognise the connection between the land question and this grave social problem. Until the land question is settled these Distress Committees can do nothing but tinker at social conditions. They may investigate; put the names of the victims on lists and subdivide them into sections; give occasional doles of soup, or an odd job or two at wood chopping; but they will always be brought up against the stern reality of their inability to do anything towards a permanent cure.

LAND VALUES (SCOTLAND) BILL.

A BILL TO PROVIDE FOR THE ASCERTAINMENT OF LAND VALUES IN SCOTLAND, AND FOR OTHER PURPOSES CONNECTED THEREWITH.

Presented by Mr. James Dundas White, supported by Mr. Sutherland, Mr. Murray Macdonald, Mr. M'Callum, Mr. Charles Price, Mr. Watt, Colonel Greig, Mr. Godfrey Collins, and Mr. M'Callum Scott. [13 December, 1911.]

MEMORANDUM.

The object of this Bill is to prepare the way for the unrating of houses and other improvements, so as to give free scope to building, agriculture, and all industrial enterprise, and for the adoption as the standard of rating of the market value of the land alone, so as to bring unused land into the market, and, by thus increasing the available supply of land, to reduce rents to their natural level.

This change is particularly needed in Scotland, and the Scottish system of rating is of such a character that the required valuations can readily be engrafted on it. Some progress has already been made in Scotland as regards the exemption of improvements from rating. Under the combined provisions of Section 6 of the Lands Valuation (Scotland) Act, 1854, and Section 6 (2) of the Crofters Holdings (Scotland) Act, 1886, the improvements of the Scottish Crofters have been treated for more than thirty years as exempt from rating. The Lands Valuation (Scotland) Amendment Act, 1895, in bringing within the scope of rating certain "erections or structural improvements" not hitherto included, exempted these which were "for agricultural purposes," and this has now been applied to "landholders" under the Small Landholders (Scotland) Act, 1911, by Section 31 of that measure. Under the Lands Valuation (Scotland) Amendment Act, 1902, certain classes of machinery are rate-free.

The new valuations here provided for are designed to facilitate the unrating of improvements made by the landlord as well as those made by the tenant, the unrating of improvements on large holdings as well as on small ones, the unrating of fixed as well as other machinery, the unrating of buildings and improvements generally, and the adoption as the standard for rating of the market value of the land alone, on the principle that those who hold the natural resources of the country should contribute to the needs of the community in proportion to the value of the natural resources which they hold.

The Bill is based, subject to some variations in detail, on the Land Values (Scotland) Bill, which was introduced by the Government in 1907 and 1908, and which passed all its stages in the House of Commons in each of these years. Clause 4 is added to co-ordinate the proposed valuations with the valuations under Part I. of the Finance (1909-10) Act, 1910, and Clause 5 is inserted partly to prevent excessive prices being charged for land required for public purposes and partly to provide an automatic check on under-valuation. The Bill deals with valuations, leaving all questions as to rating on these valuations to be provided for later on.

A Bill to provide for the ascertainment of Land Values in Scotland, and for other purposes connected therewith. (A.D. 1911.)

Be it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

NEW ENTRY IN VALUATION ROLL.

1.—(1) In respect of the year commencing Whitsunday nineteen hundred and twelve and of each subsequent year there shall be inserted in the valuation roll of each county and burgh in Scotland, after the column under the heading "Yearly Rent or Value," an additional column under the heading "Capital Land Value."

(2) Subject as herein-after provided, there shall be entered under the last-mentioned heading the capital land value of the several lands and heritages required by the Valuation Acts to be entered in the valuation roll, not being lands and heritages falling to be valued by the assessor of railways and canals.

(3) Except so far as they may be inapplicable, and subject as herein-after provided, the provisions of the Valuation Acts shall apply for the purpose of the entry of capital land value prescribed by this Act with as full force and effect as for the purpose of the entry of the yearly rent or value of lands and heritages prescribed by those Acts; and without prejudice to such general application all rights, powers, and duties conferred or imposed on, and all penalties exigible from, any person for the last-mentioned purpose shall be conferred or imposed on and be exigible from the same respective persons for the purpose of the entry prescribed by this Act.

(4) Until Parliament otherwise determines, no person shall be liable to be taxed or rated in respect of the entry prescribed by this Act.

(5) From and after the first day of January nineteen hundred and twelve, Section 8 of the Valuation of Lands (Scotland) Amendment Act, 1867, and Section 7 of the Valuation of Lands (Scotland) Amendment Act, 1879, shall be read and construed as if such sections respectively provided for the nomination of three instead of two judges in the Court of Session.

Modification of Valuation Acts.

- 2. The Valuation Acts, as applying for the purposes of this Act, shall be modified as follows (that is to say):—
- (1) Section 7 of the principal Act shall not authorise an assessor to call upon a tenant or occupier for a written statement of capital land value, or to call upon a proprietor during the first year of the operation of this Act to furnish such written statement within a shorter period than six calendar months, but shall otherwise apply, and the particulars which may be called for as prescribed therein shall include all such particulars as may be necessary to enable the assessor to carry out the purposes of this Act provided that the word "proprietor" occurring in the said section shall for the purposes of this Act extend to and include the actual proprietor within the meaning of Section 6 of the principal Act, and such actual proprietor shall have the same right of appeal as if his name were entered in the valuation roll; and provided further that the Secretary for Scotland may from time to time by order under his hand and seal (which shall be laid before Parliament) alter for the purposes of this Act either generally or for any county or burgh any dates or periods prescribed for the performance of any duties or otherwise under the Valuation Acts, and in such case the Valuation Acts shall apply for the purposes of this Act in respect of any year subject to alterations so ordered, notwithstanding that such duties are performed or other proceedings taken before the commencement of such year:
 - (2) Where the same lands and heritages are, under the Valuation Acts, entered in the valuation roll in respect

of more than one occupancy, the entry prescribed by this Act may, unless a separate capital land value can be ascertained in respect of each occupancy, be made opposite such one of the occupancies as the assessor considers most appropriate, provided a reference thereto is entered opposite the other occupancy or occupancies:

(3) Notwithstanding anything contained in this Act no separate entry shall be made of the capital land value of a dwelling-house the annual value of which is entered in the valuation roll solely in respect of the provisions of Section 29 of the Local Government (Scotland) Act,

(4) Until Parliament otherwise determines, Section 13 of the principal Act shall not apply.

3. In this Act the following terms shall have the meanings hereby assigned to them (that is to say) :-

"Capital land value" in reference to any lands and heritages includes the value of any common interest in land, and means the sum which such lands and heritages or common interest might be expected to realise if sold by a willing seller in the open market at the time of the valuation if divested of improvements and sold free from all burdens, public and private, except building restrictions and servitudes:

Provided that where any building restriction or servitude is taken into account to diminish the valuation of the servient tenement or tenements, it shall also be taken into account to increase the valuation of the

dominant tenement or tenements:

Provided also that where the assessor considers that any restriction or servitude created after the passing of this Act has been created in order to defeat this Act it shall be lawful for him (without prejudice to the appeal to which any person aggrieved is entitled) to disregard such restriction or servitude:

"Improvements" means-

(a) Buildings, erections, and structural improvements, of whatever nature, on, in, or under the soil, trees, woods, and fixed or attached machinery; and

(b) Works of drainage and of reclamation, making up, levelling, and the like, where such work has been executed not more than twenty years preceding, and in so far as the benefit thereof is not exhausted at the time of the valuation:

"Valuation Acts" means the Lands Valuation (Scotland) Act, 1854 (in this Act referred to as the principal Act), and any Act (other than this Act) amending the

same.

ACCESS TO FINANCE ACT VALUATIONS.

4. For the better ascertainment of the capital land values of any lands under the provisions of this Act, the assessor shall be entitled to access to any information supplied or valuations made in respect of such lands under the provisions of Part I. of the Finance (1909-10) Act, 1910.

VALUATIONS IN CASE OF COMPULSORY ACQUISITION OF LAND.

5. In the event of the compulsory acquisition under statutory powers of any land of which the capital value has been ascertained under this Act (and such ascertainment not being under appeal), either the person acquiring such land or the person from whom it is being acquired may require that-

(a) In the event of compulsory purchase the price of such land, in so far as it represents capital land value. shall be the capital land value thereof as ascertained under this Act, with the addition of ten per cent. thereon as compensation for compulsory acquisition; and

(b) In the event of compulsory feuing or compulsory leasing the annual feu-duty or annual rent of such land, in so far as it represents capital land value, shall be onetwentieth of the capital land value thereof as ascertained under this Act and of ten per cent. thereon as compensation for compulsory acquisition:

Provided that nothing in this section shall affect or derogate from any right to compensation in respect of any one included in the capital land value.

6. This Act may be cited as the Land Values (Scotland)

Act. 1911.

CORRESPONDENCE.

THE PROTECTIONISTS' OPPORTUNITY.

(To the Editor, LAND VALUES.)

I note in your interesting paper, Land Values, a leading article, in which you refer to the progress of Tariff Reform. You say that "one by one the Conservative and Unionist Free Traders have been won over or coerced into allegiance to the Birmingham policy." You do not I can of my own knowledge give any explanation of this. provide you with one. It is the preaching of your policy of land taxation, which proposes to tax men heavily otherwise than in accordance with their ability to pay, so that, as in cases I know, a cultivating owner of a comparatively small holding, and earning a profit of £50 or £60 a year. would have to pay heavy taxation, while his neighbour, living in a large house, and drawing a large income from investments in manufactories or in ships, would get off scot-free. With the alternative before them, I think any Conservative would reject, as entirely wicked, your policy, and would take in preference Tariff Reform, even though he disapproves of this. I have no doubt whatever, from my own knowledge, that the advocacy of your scheme of taxation is largely responsible for the growth of the Tariff Reform vote.

Yours faithfully,

"NORTHERNER."

Leeds, December 4th, 1911.

[Our contention is that the argument for Protection, which rests and has rested very largely on the undoubted poverty and unemployment in our midst, has not been met by the half-hearted friends of Free Trade. The Protectionist has offered some hope, however plausible, to those who are rightly discontented with existing social conditions. The orthodox Free Trader offers no hope, plausible or otherwise. It is not the case that Conservatives have rejected the taxation or the rating of land values in preference to Tariff Reform, for the Conservative party is honeycombed with men who favour rating reform on the lines we advocate, and in some of the large municipalities, notably in Liverpool, Conservatives are convinced supporters of the principle.

Lord Hugh Cecil, a very representative Conservative, speaking in the House of Commons on the Third Reading of the Finance Bill, November, 1909, and answering the statement that the Tories had made speeches on land

values, said :-

Yes, I quite agree; I do not think that I myself have ever done so, but I agree that a large number of honourable gentlemen of Conservative opinions have pledged themselves to the Taxation of Land Value. But what for ? As a substitute for our existing system of rating, which is a perfectly easy and rational proposition. You have already the principle that land contributes to the local rates, and the question is whether the rates should be levied upon the improved value or upon the site value. This is a fair subject of discussion, and I do not think anyone would suggest that the alterations from improved value to site value is Socialism, or any extravagant or novel proposition.

Our correspondent is to be commended for his interest in the small cultivating owner. But we venture to suggest that he is fully answered by Lord Robert Cecil in his clear statement that the rating (and taxing) of land values is advocated as a substitute for the existing system, and not as an additional burden. The small cultivating owner now pays rates and taxes on his land and improvements and it will be difficult for him to understand how he is going to be hit by a system which would only tax him on the land value of his holding, while calling upon the higher land values of the market places, the centres of commercial and industrial activity, to make up the deficit occasioned by his relief from the burden he now bears, with more or less patience.

The small owner far from suffering will benefit enormously by having no rates or taxes to pay on his improvements and his burden will be considerably lightened. His neighbour living in a large house, which must stand on land and most probably has land attached to it, will be on a precisely equal footing, paying his rates and taxes on the basis of the value of the land and on the value of the land alone. It is absurd, therefore, to say he will go "scot free." We strongly dissent from the view that taxation should be on the principle of "ability to pay." Each holder of land derives benefits from the community which correspond exactly with the value of the land he holds, and his contribution to the needs of the community should be measured accordingly. community is no more justified in exacting rates or taxes according to ability to pay, than the tailor or hatter would be in asking a payment for his goods measured by the comparative wealth or poverty of his patrons.

In thinking of the manufacturers and the shipowners, who are to get off "scot free" under our plan, our correspondent, we suggest, is taking a narrow view of land occupancy. He is thinking of a restricted The wider view of the case is that all industrial and commercial undertakings and all business are worked on and through land. This is so, and if the whole country is taken as a unit and if all land is taxed and rated on its market value we reach out to every acre of land whether used or held idle for speculative purposes, or by greed or caprice. In this way the taxation and rating of land values will reach out to the richer members of the community, allowing none to escape. The shipowner or other rich man owns and controls much more land than the "small cultivating owner" both as regards area and value and when such land is under contribution he will pay accordingly. This will be justice in taxation: those who have more land value will pay more and those who have less will pay less. And incidentally in the readjustment, in the transference of the burden of public revenue from industry to land values, labour will come by its own, for with taxation on land values only no man nor privileged class will be able to shut down upon labour and capital the natural gateways to employment. As a consequence wages will advance at the expense of rent. Industry will be quickened in every direction at the expense of monopoly, and the poverty and destitution now forced upon a people only too anxious to escape from this hell will speedily be a thing of the past. - Editor, LAND VALUES.

According to a Blue Book issued on the 16th November. there were in 1910, 1,360 separate fatal accidents in the mines and quarries, involving the loss of 1,902 lives, an increase of 325 fatalities on 1909; 1,280 of the accidents, causing the loss of 1,818 lives happened at mines, and 80, causing the loss of 84 lives, happened at quarries. The total number of persons employed at mines and quarries in the United Kingdom during 1910 was 1,163,920 (1,078,083 at mines and 85,837 at quarries). Of the persons employed at mines 865,485 worked underground, and 212,598 above ground; of the latter 6;404 were females.

PUBLIC AND PRIVATE INTERESTS.

Aldwych Site Sold to Australian Government.

A message from Melbourne dated December 5th, states that the Federal House of Representatives has adopted the Government's scheme to acquire the freehold of the Aldwych site, at a cost of £364,000, and to erect thereon a great building, seven storeys high, which will include an exhibition hall and the headquarters of the High Commissioner and the six Australian States. The building is to cost £223,000. The site is situated at the eastern end of Aldwych at the junction with the Strand. It is triangular in shape, having frontages to the Strand, Aldwych and Melbourne Place. One corner of the site is occupied by the offices of the Government of Victoria. Exclusive of this corner the area of the site is 22,885 sq. ft., which makes the purchase price at the rate of £611,484 per acre.

This site, the total area of which is 24,360 sq. ft., is one of those laid out in the London County Council's Strand (Kingsway-Aldwych) Improvements Scheme, and is one of the best positions in the West End of London.

" Pedlar's Acre," Lambeth.

The story of "Pedlar's Acre," Lambeth, the site of the new London County Hall, is both interesting and instructive. The allocation of the £81,000 paid by the London County Council for the site was recently the subject of an action in the Chancery Division. According to the Daily Chronicle of 9th December, there is an old tradition that early in the sixteenth century a pedlar—referred to by Sir Laurence Gomme in his book, Folklore as an Historical Science, as "Dog Smith"—left the land in question on his death to the parish of Lambeth. The condition of the gift was that there should afterwards be kept in one of the windows of the parish church a representation of himself and his dog. The story gains point from the fact that there is a window answering this description in the church to this day.

day.

The earliest record—that for the year 1504—shows that originally the receipts from the land amounted to only 2s. 8d. a year. In course of time, however, its value increased, and it became the battle-ground for many contending forces. At last, in 1826, an Act of Parliament was passed with the object of putting an end to all disputes. Under this statute the legal estate was vested in trustees, and it was laid down that the proceeds of the land were to be devoted "in aid of any of the rates of the parish."

The land remained in the hands of trustees until 1900,

The land remained in the hands of trustees until 1900, when, so it is claimed, the Act of George IV. was repealed. The Lambeth Borough Council then took over the duties of the trustees, and at the time when the land was acquired by the L.C.C. they were getting £1,800 a year from it, the money going, of course, to the relief of the rates.

But, on behalf of the churchwardens of Lambeth Parish

But, on behalf of the churchwardens of Lambeth Parish Church, who are claiming that a proportion of the £81,000 should be devoted to ecclesiastical purposes, it is contended that the legal estate did not vest in the Borough Council in 1900. On the other hand, the Council are urging that it did, and that the whole of the money, which has been paid into court, should be handed over to them. Incidentally, also, they are disposed to doubt whether the romantic story of the old pedlar and his dog ever had any real foundation.

On December 13th the action was decided in favour of the Borough Council.

800 per cent. Land Values Increase at Southend-on-Sea.

According to the ESTATES GAZETTE of 16th December, at a recent sale of shop plots in the Broadway, Southendon-Sea, the last uncovered land in that thoroughfare of this rapidly rising seaside resort, £1,600 was realised for one of the plots with a frontage of 19 feet by a depth of 95 feet. This gives a price per acre of £38,608, and a frontage value of a little over £84 per foot. The auctioneers called attention to the fact that in 1884 the estate of which the above-mentioned forms part changed hands at precisely the same figure, namely £1,600, although at that time the property had a frontage of over 100 feet, to what is now the Broadway, and a depth of more than 140 feet; that is, at the rate of £4,978 per acre. This represents an increase in value of nearly 800 per cent. iff 28 years!

£1,000 an Acre on Epsom Downs.

The decision of the Epsom Urban Council to acquire, as a site for a new water reservoir, slightly over two acres of land on the Downs outside the Epsom district, at the rate of £1,000 per acre, has provoked strong protests both in the Council Chamber and in the Surrey newspapers. The Vice-Chairman of the Council characterised the figure as "quite preposterous," and pointed out that if the land was an absolute necessity the Council could have put into force their compulsory powers and gone to arbitration. That is quite true, but the costs of such arbitration would eat sadly into any reduction that might have been secured, and it must also be borne in mind that, as the site in question appears to have been chosen because of its special adaptability, this fact would have added to any fair ordinary price, with the usual ten per cent. extra in the case of a sale by an unwilling vendor. The plea for the purchase, as put by Mr. Ede, a member of the Council, who admits that the price was "very high," is the serious position the town was in last summer in the matter of water supplies.—Estates Gazette, December 9th.

Housing Conditions in Govan: 600 people to the acre.

According to the Glasgow Herald, at a meeting of the Govan Town Council on 11th December, Mr. Taylor moved that a special committee should be appointed to inquire into and report on the housing conditions of the working classes in Govan and as to the desirability of acquiring land for the erection of workmen's cottages. He stated that certain places could be found in Govan where 660 people were living on an acre of land. During the past ten years overcrowding had increased, and this year there were 4,000 single apartments, housing almost 19,000 people, and 10,520 two-roomed apartments housing 50,601 people. The motion was passed unanimously.

Scottish Emigration.

In the House of Commons on November 15th, the Lord Advocate in reply to Mr. Dundas White stated that the excess of the number of emigrants from Scotland over the number of immigrants for the first ten months of 1911 was 39,155. Of 60,931 emigrants, 54,503 were of Scottish nationality.

THE RATING OF SEWERS.

Two reports presented to the London County Council, at its last meeting before the Christmas recess, by the Local Government Records and Museums Committee (Agenda for Dec. 19th, pp. 94 and 113), reveal hitherto unsuspected absurdities in our present rating system.

It appears that last March the House of Lords decided.

It appears that last March the House of Lords decided, in the case of The West Kent Main Sewerage Board v. The Assessment Committee of the Dartford Union et al., that sewers, whether underground or overground, are rateable. The effect of this decision, the Committee tells us, is that all sewers in the country, whether above or below ground, are rateable. Till recently only such of the Council's sewers as are above ground have been assessed. Two Assessment Committees in the South of London, viz., those of the Greenwich and Woolwich Unions respectively, have already inserted in supplementary valuation lists such of the L.C.C.'s main underground sewers as are within their areas. These sewers are assessed, it appears, at £98,983 gross and £85,450 rateable value. In addition, the Greenwich Union has assessed the local sewers belonging to the Borough Councils within its area at £4,360 gross, £3,500 rateable.

It would, of course, be expecting too much of the Moderate Party, now in power, to ask them to take this opportunity of protesting against the rating of all kinds of improvements and of demanding the rating of land values. It is true that this last extension of rateability does not commend itself to the Local Government Committee. "In view of the fact that underground sewers differ from other forms of property assessable to the rates," they ask for legislation exempting from rating "all sewers below the surface of the ground." We need not pause to inquire whether the alleged "fact" is really a "fact"; whether an underground sewer differs more from an overground sewer than the latter does from a house or shop of factory; whether

there is not an essential difference between the values of all these subjects of rating and unimproved land value. Their legislative proposal is obviously inadequate, All sewers, whether above or below the surface, and all other products of labour, ought to be exempted from rating.

Meanwhile, the Committee sees that the game invented by the House of Lords, in which the various local authorities are to "eke out a precarious livelihood by rating one anothers' sewers," is likely to prove confusing and expensive. Its ultimate effect will be to transfer large sums of the ratepayers' money from the accounts of one local authority to another. But, in the process of bringing about the transfer, much of the ratepayers' money will be inevitably wasted. "A vast amount of work will be necessitated," says the Committee, "and many very difficult questions will arise, the settlement of which will involve legal and other expenses to local authorities." All these unnecessary expenses will come out of the rates, and the lawyers alone will benefit

The silly game has, indeed, begun already. The Woolwich and Greenwich Unions have already assessed the County Council's main sewers. The Greenwich Union has, in addition, assessed the local sewers of the Boroughs of Deptford and Greenwich. The County Council is now being asked to take a hand in the game. The Committee asks for power to appeal,—if necessary to Quarter Sessions—against the rating of the main sewers. If these are to be rated, the County Council is to endeavour to get the local sewers assessed. These costly appeals can only result, as the committee confess, in "further inequalities in rating." The benefit to the ratepayer will, generally speaking, be negligible, for while one rate-levying authority will demand more, another will, in the same area, be demanding less." The only certain benefit will be to the Imperial Exchequer, "which will be entitled to demand from local

authorities income tax on additional assessments."

Unfortunately, the "leader" of the Progressive Party has tied his own hands, and, in face of a resolution to which he put his name on October 20th, is hardly in a position, with any degree of consistency, to take the right and natural line of protest. For Sir John Williams Benn, who talks at election times as if the Rating of Land Values were the most important plank in his platform, has actually promised to second a reactionary motion of Mr. Stettauer's in the following terms:—

That as the tramways account is charged with rates levied in respect of the tramway tracks in the County of London, and has also to bear, in addition to expenditure on street widenings, heavy expenditure for the maintenance of the tramway tracks, it appears inequitable that heavy motor traffic should be exempt from taxation in respect of its use of public roads, particularly as the extensive development of such traffic has had the effect of increasing the cost of maintenance of roads and of necessitating expenditure of public money on street widenings; and that it accordingly be referred to the Local Government Committee to report as to the best means of imposing taxation on heavy motor traffic, and as to the appropriation of the proceeds of such taxation to the road authorities.

Here we have exactly the same attitude as that adopted by the Moderates. If, say they, our sewers are rated, we shall appeal in favour of rating the Borough Council's sewers. If, says Sir John Benn, our tramways are rated, we shall ask for the taxation of "heavy" motor cars. (At what weight does a motor car begin to be "heavy"?) A professed Free Trader might as well say that, if the Government persist in the taxation of groceries, he will support the Tariff "Reform" programme, so as to get other imports taxed. Will not some Councillor, who really does understand our question, tell Sir John that the Taxation and Rating of Land Values is not put forward as an addition to the already bewildering complication of taxes and rates, but with a view to the untaxing and unrating of houses, and shops, and factories, and motor-cars, and tramway tracks, and even of—sewers, whether below or above the surface of the land.

FREDK. VERINDER.

[&]quot;Wrong-doing can only be avoided in a State if those who are not wronged feel the same indignation at it as those who are."—Solon.

HERE AND THERE.

The A.B.C. of the Land Question, by James Dundas White, LL.D., M.P., is being translated into Spanish.

Copies of the English edition can be obtained from the United Committee's offices, by post, for 3d. Every student of social and political problems should possess a copy of this valuable and comprehensive contribution to the literature of the land values movement.

* * *

There is reason to believe that during the greater part of last year it was not intended by the Ministry to introduce the Invalidity and Unemployment Bills this year. change of intention was due, doubtless, to a variety of causes. If the Bill had not been introduced this year it could not have been brought in until 1913, and when the measure became a gigantic and comprehensive scheme it was felt in Ministerial circles, as has previously been noted, that it would at first be unpopular, but that it would become more popular in a couple of years' time, when benefits were being received. If the Bill had been brought in in 1913, the next General Election would have been taken at a time when it was unpopular, but by its introduction this year, it was hoped that when the next General Election was taken, in 1913 or 1914, the Bill would have become more popular. Another reason which may have had weight was that it was discovered that the land valuation secured by the Budget of 1909-10 could not be completed for five years, and that consequently the results of the reform policy embodied in that Bill would not be appreciated by the Government's supporters in the country for a long time to come. Such a consideration would naturally provide a powerful incentive to the pushing on of other reform proposals, and the Session of 1912 was barred. -Times Political Notes, December 6th.

Speaking at the Mothers' Aid Society meeting in London, the Bishop of London said he had been in the Metropolis 22 years, and the longer he spent there the more he was struck by the awful difference between the rich and poor. He had been asked for 22 years how he reconciled the goodness of God with this appalling difference. He had not yet succeeded in finding a satisfactory answer.

Mr. Charles Harrison, after a distinguished career of 43 years in the publishing world has retired from active service. Some reminiscences were published in the Daily Chronicle on 27th November in which it was stated that one of the two books in particular which Mr. Harrison handled that did exceptionally well was Henry George's Progress and Poverty. At first arrangements had been made for 250 or 300 copies, but it was soon seen that a thousand times as many would be required—and so they were.

Mayor Taylor of Vancouver (British Columbia) has commenced the serial publication of Progress and Poverty in the Vancouver World, of which he is owner and editor.

In the course of an inquest at Stepney yesterday on a woman unknown, who was found dead in a doorway in Butler Street, Spitalfields, the Coroner said that 12,000 people slept in "dosshouses" every night in the district of Spitalfields, and many others passed the night on staircases or any spot they could find.—Times, 29th November, 1911.

They say W.A. has no droughts. Ugh! From Geraldton in the north, to Beverley in the south, at the moment of writing, the drought has its grip. Half the new-chum cockies are in despair—no water, no feed, no anything. Even some of the Government surveyors are carting water from 10 to 30 miles. And all the time, in order to save the big landlords who hold the coastal country where the rainfall is pretty sure, the Government pushes settlers out, out, out. There's going to be a smash before long.—BULLETIN (Sydney, N.S.W.).

POLITICAL AND ECONOMIC DISCUSSION.

MR. LLOYD GEORGE ON VALUATION. A REPLY TO CRITICS OF THE 1909 BUDGET.

SPEECH IN THE DEBATE ON THE THIRD READING OF THE FINANCE BILL, 13TH DECEMBER, 1911.

Mr. LLOYD GEORGE said: I now come to the general questions raised by the hon. Gentleman (Mr. Pretyman) on the provisions of the Land Act. The case he made was also made very ably by my hon, and learned Friend the Member for Northampton (Mr. M'Curdy). It was a case for simplification. I wonder whether the hon. Gentleman realises quite what his plea amounts to. Of course my hon Friend the Member for Newcastle-under-Lyme (Mr. Wedgwood) never ceased to warn me that every concession made in the course of the Budget Debate in response to the eloquent appeal of the hon. Member for Chelmsford would result in complicating our taxation instead of simplifying it. I must say that this is true. Yet the hon. Gentleman claims advantage from his own wrong-First he appealed to me to make concessions, and he put his claim in such a very appealing way and tone that I could not resist him. Concession after concession was made, and there is not one of those concessions which has not caused us trouble, and which has not complicated the What is still more, much of it has had the machinery. effect of delaying the collection of taxes. I will only point out one case to prove that. It is in connection with the concession made with regard to the Undeveloped Land Tax. It was agreed that until agricultural tenancies had come to an end we were not to start the Undeveloped Land Tax. We were not to do so, at any rate, until twelve months' notice had expired. That period will not be reached until some time next year. Most of the land is either land upon which £100 has been spent in making roads, curbs, and drains, or it is land which is used for agricultural purposes, and the concession meant that until the year had expired the taxes were not to be collected. The hon. Gentleman, having wrung that concession out of the Government, now turns round and says, "See the result of your Land Taxes. It is hardly fair to me, but it is a very solemn warning to me and to every succeeding Chancellor of the Exchequer with too soft a heart to resist the appeals of the hon. Gentleman in future. That is why at the present moment we are not collecting, even when we have the valuations completed, our income in respect of the halfpenny tax. simply because these tenancies have not expired, and we are therefore not in a position until next year to begin to get at the effect, as it were, of this Undeveloped Land Tax.

It is very remarkable that the building trade should be destroyed and that the unemployment in the building trade has gone down. I will give figures for that. When the Budget of 1909 was brought in, the building trade was very bad. The unemployment then was something like 10 per cent. From the moment the Budget was brought in, with the hopes that it contained, the unemployment steadily went down, until in October of this year it was only 3.1 per cent., instead of being 10 per cent., as in 1909.

It is not merely the figures of unemployment, but if the right hon. Gentleman will look at the monthly reports of the Board of Trade, obtained not merely from the trade unions but from the leading firms and the labour correspondents throughout the country in these various trades. he will find that they show a steady improvement year after year since then in the building trade. All this talk about the Budget having ruined the building trade has no foundation whatever, except in the imagination of the Land Union. So much for all that. In spite of all that has been said, anyone listening to the hon. Member for Chelmsford would imagine that the whole machinery of land valuation had broken down, and that there was no hope at all except in the abolition or, in what I should prefer, simplification as was suggested by my hon. Friend and upon which I hope the hon. Member for Chelmsford will ponder. Really, I believe that the Land Union is in League with the Single Tax Union. I believe there is a secret treaty between the hon. Member for Newcastleunder-Lyme (Mr. Wedgwood) and the hon. Member for Chelmsford. I cannot explain it upon any other basis. The hon. Member for Chelmsford is really working for simplification as hard as he can, and when he achieves it,

the Chancellor of the Exchequer of that day will have to bring in a Bill for the simplification of the Land Taxes and the restoration of the much simpler and much more effective original proposals that the Government put before the House of Commons. That will be part of the triumph of the Land Union.

In spite of all these complications, what has happened? We only began our valuation work this year. Of course the Budget was late through no fault of ours. I do not want to enter into that controversial matter. You had first of all to employ your men and your clerks, and you had to organise the whole machinery. You had to circulate millions of forms, you had to get in the replies to those forms. The machinery of valuation really only began about twelve months ago. What has happened? We have already had provisional valuations made and served upon the parties in 1,500,000 cases. How many appeals have we had? Only eighty-six. These are not with regard to large properties. Since the eighty-six appeals were served, twenty-five of them have already been withdrawn. That does not really look as if it were a great cumbrous machine that had hopelessly broken down. That is the beginning of the valuation. Year by year it will be accelerated. There will be a simplification. The machinery will, of course, be improved, and I hope some of the criticisms the hon. Member for Chelmsford has been making for some time will bear fruit, and that we shall be able to accelerate collection and improve the efficiency of this valuation machinery. It would be unfair to him not to express my gratitude to him for the assistance he has given me. I do not believe that the valuation will be completed much later than the period indicated by the Prime Minister when he introduced the valuation proposals in the Budget of 1909. When it is accomplished it will be a very great piece of work. It will be of enormous value, not merely for the taxation we imposed under the Budget of 1909-10, but for the reconsideration of the problem of local as well as Imperial taxation. I say that to whoever has to deal with that problem, whether it is the right hon. Gentlemen opposite or ourselves.

You cannot ignore the enormous task which is being accomplished by these valuers. Of course, when you have a gigantic task of this kind, when you have to value some 10,000,000 items, naturally you get here and there a case which is not a very satisfactory one. Is that not true of every business? How can you get 10,000,000 transactions put through without any breakdown, without somebody perpetrating a mistake, or serving a notice two days after time, or putting something in he ought not to? That would be as much as asking that the three or four hundred valuers should be superhuman. The progress that has been made I think is very satisfactory when all the circumstances are taken into account. It is said "it has cost you three or four hundred thousand pounds a year. Look at what you are getting out of it." Is that a fair way to put it? A valuation is something which is made and done with until you come round to the next valuation. I believe that the last valuation of the whole of the kingdom was made about 700 years ago. This is a valuation which I think will last for some time, although I do not say it will last so long as that. But it will last for some years. It is surely a capital expenditure, and it is not fair to say "it is costing you three or four hundred thousand pounds and you are getting nothing out of it." It is costing It is well worth the £2,000,000 to have done with it. money, whatever the settlement of local taxation is going to be. What was the difficulty which the right hon. Gentleman the Member for the Strand Division (Mr. Walter Long) saw when he came to consider the question of local taxation? His difficulty was one entirely of re-valuation. This is the only country in the world where you have not got something in the nature of a national survey, and even if you had not got these taxes emanating from it, it would be absolutely necessary to have a valuation of this kind in order to know exactly what your position is.

That is all I have to say about the Land Taxes, except as to the way they bear upon the Estate Duties. Already it has made a difference of between £400,000 and £500,000 a year to the Estate duties, and that you have an efficient staff of valuers who can check! the valuation. I can give some very remarkable figures as to what it really means in some cases. I have a long list of cases here. This is the sort of thing that we never could have checked before. I will give two cases where the valuation has gone up

from 25 per cent. to 136 per cent. In one case the original value, as given by the owner, is £73,926. Valuers were sent down from the valuation staff and checked it, and, finally, I think it was agreed upon at £175,000—an increase of £101,000. That is an increase of 163 per cent. In the next case there was an increase of 185 per cent. in the valuation, so that it is already beginning to bear fruit. We have received in the increased income from the Death Duties alone, without altering any principles of valuation, more than the cost of the valuation, although it is a capital expenditure. As I pointed out, that is no injustice to the men who have to pay, but quite the reverse. The injustice was to the men who gave honest returns. They paid to the full, but those who did not return the full value were getting off their fair share, and whenever there is a deficiency the honest men have to make it up.

The right hon. Gentleman (Mr. Austen Chamberlain) suggested that the time has come for an inquiry. I am not closing my mind to the question of an inquiry. have an inquiry sooner or later. This is quite a new proposal. It is a new method of taxation. The valuation of the whole of the land of this country is a very important matter, and it is perfectly fair that there should be an You do not want an inquiry which will take the valuers away from their duties at too early a stage. not now arguing against an immediate inquiry, should like to consider whether it would not be better to go on a little longer, until you have settled a few increment value cases and others, before you institute an inquiry. I think an inquiry would be very useful. I am not going to predict what would happen except to say that I am not so sure that the hon. Member (Mr. Pretyman) will be very happy at this inquiry having been granted, because, unless I am mistaken, the inquiry will be very largely on the lines suggested by the hon. Member (Mr. Chiozza Money). If anything, it will point to the direction of what he called simplification rather than the direction of further compli-cating the matter by the sort of concessions which have been

Mr. Austen Chamberlain: We will risk the result. What we want to know is whether the valuation is just.
Mr. Lloyd George: That is very important. It is of

Mr. Lloyd George: That is very important. It is of first-class importance that you should have a valuation which will command the general confidence of the community. I do not mean merely the partisans on either side. You ought to have a valuation which will satisfy the general sense of fair play and justice. That is very important, and it is desirable at a fairly early stage to have an inquiry into the way in which the valuation has proceeded.

MR. AUSTEN CHAMBERLAIN ON UNIONIST LAND REFORM.

Speaking on December 1st at a mass meeting in the Drill Hall, Derby, in connection with the Annual Meeting of the Liberal Unionist Council, Mr. Austen Chamberlain said, according to the Glasgow Herald:—

He should like to state that he was in agreement with Mr. Lloyd George when he said, a propos of nothing at all, that he thought the most urgent need of Britain was the regeneration of rural Britain. Mr. Chamberlain added that he was glad to hear that some Liberal members and Ministers had awakened to the fact that there was a rural Britain to be regenerated and that it needed regeneration. It had been for years the accepted policy of the Unionist party to open the land to poor men. One of the constructive measures to which the party would turn its attention when they were charged with government again would be an attempt at working in co-operation with other measures, notably Tariff Reform, to restore prosperity to agriculture. What had the Government done to help men to become owners of land? They had doubled the stamp tax on every transfer of land. As land was too much a luxury for the rich they put more taxes upon it. (Laughter.) Did that make it easier for the poor man to hold it? (Cheers.) If they could open a freer career on the land, if they could give to ambitious men a greater opportunity of making their way, then they would have done something to stem the flood which now flowed all in one direction. Was it not time that, as an experiment at least, and on the most moderate scale, we should follow an example we had ourselves set in Ireland, that the State should bring the willing seller and the willing buyer together, and that so

long as there was a just security for its advance should go to the assistance of the tenant to turn him into a freeholder? (Cheers.) The more such opportunities were taken advantage of by sitting tenants the better it would be; but they wanted also to form smaller holdings than many at present were for men who wanted to make a beginning on the land. He did not believe in scattering single smallholders up and down the country without regard to the circumstances in which they would find themselves alone and unsupported by others with whom they might co-operate. He believed if they were to establish such men successfully on the land they must be established in colonies where they could co-operate with one another. If that was to be carried out in order to make their new careers a success that security must be given them to enjoy the fruits of their toil which ownership of the land alone could give. He wanted to ask Mr. Lloyd George when he talked of the yeoman freeholder as in Canada whether the Government had abandoned their antagonism to the policy associated with the name of Mr. Jesse Collings, whether the Government would co-operate with Unionists to make these good words of Mr. George a reality, and to open a way not to mere occupation but to ownership by the tillers of the soil. "We at any rate," Mr. Chamberlain concluded, "hold that as part of our policy and will try our utmost to effect it. We believe that should be coupled with Tariff Reform and a revision of rural education, and that by these means we shall forward that which is the ideal of all of us-the spread of comfort and well-being among our people, the growth of a real affection and pride in the country in which we live the growth therefore of great and patriotic citizenship which thinks no sacrifice too great for the land it loves neglecting no call that comes from the Empire of which it is proud to form a part." (Loud cheers.)

THE "DAILY NEWS" ON THE SLUM PROBLEM.

The following article on "Slums" appeared in the Dally News of 9th December:—

The Unionist Party has introduced, and the Unionist Press is now advertising, a Housing Bill. Reformers without distinction of party should welcome these indications of Unionist interest in the suppression of a social scourge. The war on the slum calls for the service of every good citizen. But while it is a pleasant duty to congratulate the Unionists on their good intentions in this matter, it is not less insistent a duty to examine their proposals and their views, which unfortunately are not of equally high quality. The scheme consists of two parts; to give the Local Government Board effective powers of coercing local authorities to perform their housing duties; and to set up Housing Commissioners with a fund of a million pounds to make grants up to half the net cost of a slum clearance scheme, or up to half the capital loss involved in a building scheme. The first of these suggestions is excellent in principle. A slum area which is insanitary is in the eye of the law a nuisance, and local authorities have under the present law power to close insanitary dwellings or to compel the owners to put them into a sanitary state. The onus is rightly laid upon the man who creates and profits by a plague spot. Unfortunately, the law is not put into operation by the local authorities, partly because the procedure is cumbrous, partly because local authorities lack public spirit, partly because the Local Government Board is not always sympathetic. Legislation which would make the local and the central authorities exercise their powers to the full is necessary, but the principle should be strictly maintained that the ownership of a nuisance should be a source of loss, not of

As is well known, the reverse has hitherto held true in practice. Local authorities, instead of exercising drastically their right to compel the slum owner to improve or close, have preferred ruinously costly clearance schemes, which in effect give the slum owner a heavy reward for carrying on a business which is as immoral and anti-social as the white slave traffic. Take the Tabard Street scheme, which is being cited by Unionists as an illustration of successful reform. This district had a death-rate two and a half times that for all London. The London County Council had to pay more than the original cost of building for the

privilege of knocking down these pestilential hovels; it will have to spend £473,000 in all, of which £387,000 is pure loss. On such terms there can be no housing reform. Unhappily, the Unionist Bill would seem to aim at perpetuating this method by encouraging local authorities to pursue it. The million pound fund of the Housing Commissioners would be simply a bonus to the slum landlord, a bonus that would be heartily welcomed by them, but would not carry housing reform very far. There is very much to be said for assisting from State funds local authorities to build houses where they are needed; but such assistance should be governed by the principle that not a farthing of it should be diverted into the pockets of slum landlords. Finance is at the root of housing, and two rules should be laid down-that nothing should be paid for houses which are insanitary and condemned, and that the land upon which they rest should be bought at a fair, not an inflated value. We shall have the correct measure provided by the land valuation under Mr. Lloyd George's Budget. The promoters of the Unionist scheme seem further to incline to the view that rural housing needs less attention than urban housing. There are as many slums in the villages as in the towns; the house hunger is infinitely more harassing, and the social consequences more far-reaching.

If housing is treated atomically, without relation to other parts of a general scheme of social repair, the treatment is certain to be costly and futile. Housing must be related to the Budget, which will give us an universal land valuation, which has given us land taxes designed to drive building land into the market, and which has provided a precedent for extension to agricultural land. It must be related to the policy of small holdings; without an adequate supply of cottages the land cannot be made accessible to the small man. Above all, it must be related to a reform of local taxation. One of the greatest obstacles to social reform is the fact that local authorities are dependent for revenue upon a rate imposed upon buildings. ought to be completely abolished, and replaced partly by a rate upon site value and partly by some or other of those many local taxes which are at the disposal of foreign local authorities. A necessary corollary to all these schemes is a readjustment of local and Imperial burdens, and the provision of stimuli to the local authorities in the form of State assistance. Housing reform has an obvious claim upon the Development Fund. That fund has provided \$40,000 a year for horse breeding. For \$40,000 a year advanced to local authorities 10,000 cottages could be built-10,000 decent houses could be created for men and women, and above all, children. And after all they are not less important than horses.

MR. LLOYD GEORGE AND THE TEA TAX.

The Motion now before the House is an absolutely impossible one for any Chancellor of the Exchequer. and the hon. Gentleman quite realises it. I should have to find £6,000,000 somewhere else if the clause were omitted. I could not possibly at present see my way to do that without a very considerable readjustment of the various burdens which are now cast on the different classes of the community. I am not defending the Tea Duty at all. I am not sure that there are not other and better means of levying contributions on people with smal means, but they have to be thought out very carefully. I am not one of those who think that anybody who is earning anything ought to escape altogether from contribution. I think everyone ought to contribute his mite, as it were, towards the National Revenue, but the method of raising that money is a matter which I think well worth the while of those who are interested in the finance of the country taking a much greater concern about. On the Continent there are other methods of raising contribution from people with small means. In Saxony the Income Tax is brought down to £45 a year. That means that practically all the working classes there pay Income Tax, and there are still other duties which fall heavily on the class which does not earn £45. We can discover, in the administration of the old age pensions, that the poorer the people are the larger in proportion is their consumption of tea, and therefore Tea Duty is an impost very largely on the poorest classes of the community. But if the Tea Duty is to be abolished there must be some other method of levying contributions-I mean direct contributions—upon all sections of the community. The hon. Gentleman has in his mind some sort of scheme whereby you can tax something outside the limits of the United Kingdom altogether. I will not debate that, but even assuming it could be done, I do not think it would be a good thing that you should put your impost upon others and leave a large section of the community without any sense of contributing anything to the common stock. I am sure it would be a bad thing from the point of view of real interest in the national well-being if there was not a real sense of responsibility for the expenditure of the year. That has got to be distributed over the whole population.

I have never had any sympathy with the idea that someone has got to be exempt because he is earning a small amount. It ought to be more or less the sort of principle which you have in a place of worship, where everyone is supposed to contribute something, however trifling, because they feel they have a kind of interest in the common work that is going on, and there ought to be the same common interest in the work of the Empire, and one way of realising that is to get every section of the community to contribute. The only principle I would lay down would be that they ought to contribute in proportion to their means. As far as tea is concerned, for the moment I can think of no more effective method of revenue unless you bring down your Income Tax to a £50 limit or charge a poll tax. Chancellors of the Exchequer have been driven to indirect taxation, because any attempt at raising anything in the nature of a poll tax from people earning weekly wages has generally ended in disaster. Those who weekly wages has generally ended in disaster. are raising money for local purposes are experiencing the same difficulty. You cannot get your rates as a rule from people earning a weekly wage, and therefore it is merged in the rent, and the money is collected from the landlord. and it is really for the same reason. There is a good deal to be said on the other side, but the balance of convenience, up to the present, undoubtedly has been in favour of the lidirect method of taxation. Whether tea is the best method of doing it is another question. There is one advantage which tea has, it is an article of general consumption; it is an article of almost universal consumption. It enables the Chancellor of the Exchequer to get at the teetotaler as well as the beer and spirit drinker. hardly any class of the community who do not drink tea, but there are probably hundreds of thousands who do not smoke. You have got, I do not know how many male adults. (An Hon. Member: "Seven millions.") Well, I think that is putting it rather high. At any rate, there is a considerable proportion of the male adults of the country who do not contribute to taxation through tobacco or other excisable articles. But almost the whole of these people drink tea, cocoa, or coffee. Therefore, this is the one duty whereby we do get into every household. That seems to be one advantage which you get by putting a duty upon tea. It is the only method I can think of except direct taxation, and I am perfectly certain that no Chancellor of the Exchequer would get up and say that he was willing to face the responsibility of reducing the Income Tax limit to £40 or £50. The cost of collection, and, I think, the political difficulties, would be so great that you could not face it. Having started with a low Income Tax in Germany. they can stick to it, but we, having started with the £120 limit, have been driven upwards instead of pressed downwards. Political economists, though their opinions may be sound upon the question as to where the tax ought to commence, have not been able to give much practical guidance on the subject of collection. They do not know anything of the difficulties of the men who have to put their theories into actual practice. You must find a tax that brings everybody into contribution, and for the moment I cannot think of anything better than the Tea Duty. The Insurance Bill does it by a sort of indirect tax on wages. These are the only two methods which bring everybody in to contribute towards a common purpose.

AMENDMENT IN THE LAND CLAUSES OF THE FINANCE (1909-1910) ACT, 1910.

DISCUSSIONS ON VALUATION.

The House of Commons devoted the three days, 11th, 12th and 13th December, to the Committee, Report, and Third Reading Stages of the Finance Bill and passed two amendments to the land clauses of the Finance (1909—1910) Act, 1910. They affect the valuation of cottages on estates and the valuation of timber.

VALUATION OF COTTAGES.

The Amendment concerning the valuation of cottages was introduced at the instance of Capt. E. G. Pretyman, in a new clause, passed by 283 votes to 31, and declared that—

in estimating for the purposes of Sub-section (5) of Section 7 of the Finance Act, 1894, the principal value of any agricultural property which comprises cottages occupied by persons employed solely for agricultural purposes in connection with the property, no account shall be taken of any value attributable to the fact that the cottage is suitable for the residential purposes of any persons other than agricultural labourers or workmen on the estate.

Mr. Josiah C. Wedgwood and a number of Liberal and Labour members protested strongly against this Amend-Wedgwood said: The Amendment Mr. where a landlord lets a 5s. house for Is. 6d. he shall benefit. I do not think that man ought to benefit, and I do not believe any Liberal economist would say the State ought to give an advantage to people who let 5s. houses at charity rents. See what the first result will be. Take any landlord who knows that the Amendment has been carried and understands how far-reaching it is. He has, at present, houses on his estate let at 4s. or 5s. a week to the people who work on the estate, who are paid 20s. a week. That man, if he desires to get the benefit of the Act, will immediately reduce the rent of his houses to his own men from 5s. to 1s. and reduce their wages from 20s. to 16s. men will be exactly as well off after the change as before. The landlord will have the advantage that when Death Duties are levied lower duties will be levied upon him. Further than that, the very fact that he is able to reduce the wages of his labourers from 20s. to 16s., without hurting the labourers, it is true, has a bad effect on wages throughout the district, and they are cut down.

Mr. Lloyd George defended the Amendment in the following words: When it is suggested that this is an

oppression of the poor cottager and labourer it really surpasses my poor Celtie imagination to find out on what ground that is based. It is exactly the opposite. Anyone who knows anything about cottage property in country districts would not embark upon it as a sort of speculation. The theory that rich landlords build cottage property in order to plunder workmen and make huge fortunes out of it, has absolutely nothing to do with the facts of the case. Everyone knows that cottage property is not a speculation. It is a bad investment from the point of view of anyone who tries to secure a percentage on the money which he puts into it. You cannot get good houses. It does not pay the landlords to set them up. It is a distinct loss to the landlord from a pecuniary point of view to do so, and it is really the business of the State not to discourage the landlord who does it, but I go beyond that, and say it is the business of the State to encourage the landlord. The greatest oppression of all is to be a workman, not merely at a low wage, but living in a bad house which will inflict physical injury upon him and destroy the health of his family. I am not exaggerating the value of the Amendment, but it has some value. It is some encouragement to the landlord to erect cottages. Talk about encouraging rich landlords, it is an encouragement not to the rich but to the good landlords. The worse a landlord is the less he will get out of this. The

VALUATION OF TIMBER.

better he is the more he will get out of it.

Capt. E. G. Pretyman moved as a new clause:—
"Where an estate, in respect of which Estate Duty is
payable on the death of a person dying on or after the

payable on the death of a person dying on or after the thirtieth day of April, nineteen hundred and nine, comprises land on which timber, trees, wood, or underwood are grow-

ing, the value of such timber, trees, wood, or underwood shall not be taken into account in estimating the principal value of the estate or the rate of Estate Duty, and Estate Duty shall not be payable thereon, but shall, at the rate due to the principal value of the estate be payable on the net moneys (if any) after deducting all necessary outgoings since the death of the deceased, which may from time to time be received from the sale of timber, trees, or wood when felled during the period which may elapse until the land, on the death of some other person, again becomes liable or would but for this Sub-section have become liable to Estate Duty, and the owners or trustees of such land shall account for and pay the same accordingly as and when such moneys are received, with interest at the rate of three per centum per annum from the date when such moneys are received.

Sub-section (5) of Section sixty-one of the Finance (1909-10) Act, 1910 (which relates to duty in respect of timber, trees, or wood), shall have effect and shall be deemed always to have had effect as if the words 'on or after the thirtieth day of April, nineteen hundred and nine,' were substituted for the words 'after the passing of this Act.'"

This clause was adopted without a division.

THE INSTRUCTIONS TO VALUERS.

Speaking to an Amendment on a proposed extension of time for objection to provisional valuation, Viscount Helmsley spoke with, we think, every justification on the instructions which were issued by the Inland Revenue

Department as to valuation. He said:—

There is another injustice about which I should like some explanation from the learned Attorney-General, and it relates to the instructions issued by the Inland Revenue Department on the 21st January, 1911, and printed by order of this House. I do not wish to quote the whole of them, but it is comparatively easy to see what the instructions amount to. They amount to this, that where the occasion for valuation arises the valuers are not necessarily bound to take the price at which the property changed hands as the accrued value, but they are to arrive at the gross value independently, and at the full site value in-dependently. The first paragraph of these Instructions

says:—
"By this method the following result shall be achieved."

The second paragraph says :-

"The Increment Value Duty will be collectable in all cases where there has been either (a) an increase in the value of the site as compared with the actual site value; or (b) the unit of valuation or the interest therein has actually been sold for more than its worth at the time.

What provisions are there in the Act to justify increment being taken in that case? We were told all through that the increment was on the site value, and the site value only. The Chancellor of the Exchequer frequently waxed eloquent on the point that no improvements were to be taxed, and that no other incidental accretion to the value of the property which was not due to the value of the site was to Yet we find the Government Department issuing to the valuers an Instruction to take the occasional profit and charge Increment Duty upon it, although there is not a word in the Act of Parliament to justify such a proceeding. The result of that is that you take the highest value where it suits you, in order to deduct the value of the building which you have ascertained by putting your gross value lower than the highest value, and then you attribute the whole increase to the increase in the site, and so charge Increment Value Duty.

At a recent meeting of the Middlesex County Council, Mr. Lobjoit moved a resolution expressing the opinion that the Councils should be enabled to purchase land voluntarily for the benefit of the community. A great deal of difficulty had been put in the way of local bodies acquiring land. As soon as it became known that the County Council were intending purchasers the value was increased from ten to fifty per cent. All he asked was that they should be able to go into the market and buy such land at market price. The only way in which the Council could work the Small Holdings Act was to acquire an estate.
The motion was not carried:—Property Market Review, December 9th:

"TRAGEDY IN A SLUM."

BY THE REV. F. E. WATSON.

The dreary square was shrouded in the dank, grey-green fog of a dark November day. The rain leisurely descended in drenching showers with careless persistence, turning what was in former days a garden of flowers into a scene of muddy desolation. There were no visible signs of life moving upon the face of that miry waste, only the faint, flickering rays of light which came filtering through the patched and broken windows, punctuating the walls of blackness which enclosed the square. It seemed incredible that human beings should dwell amidst so desperate and so sordid a scene. But we had only to listen to the strange, discordant noises which pierced the heavy-laden atmosphere and struck our hearts chill, to know that it was a dwelling-The sharp cry of pain; the dull moan of place of men. despair; the harsh tone of anger and the loud shout of ribaldry smote upon the ear with confused effect, making us imagine we had stumbled into the courtyard of hell. And above the clamour of strident voices, another voice, more loud, more penetrating, seemed to cry, "Abandon hope, all ye who enter in." These were, indeed, the Tenements of the Lost. It was into such holes as these, that men broken upon the wheel of life crept, "to beat out their little lives" in hopeless despair. It was into such homes as these that little babes were born damned by drink, only to be crushed by cruel circumstance. It is in such hovels as these that human lives are recklessly ruined and wasted. And it is the rental-roll of such dens which help to swell the slum-owner with importance and make him wax rich. The very stones, stained with the blood of the poor, seemed to cry out in fierce protest at such infamy. "The mills of God," we learn, "grind slowly." but a certain fearful fate awaits them who "beat the people to pieces" and "grind the faces of the poor." We cross the square and enter through a doorway into a dimly-lighted passage; we are bewildered at the number of doors which bristle on either side, like holes in a rabbit-warren; every door means a room; every room means a family and in some of these rooms families of six, seven, and eight persons eat, sleep, live and die.

We stumble in the semi-darkness into a room where the sight which greets our eyes sickens our hearts. There, crouching and shivering over an ember of fire, is the emaciated form of a woman, scantily-clad—the symbol of utter despair—vainly seeking warmth for her tiny babe which is clasped to her breast. In a corner of the room is an old wooden bedstead, which has fallen upon evil days, for it can scarcely support the heap of filthy rags that cover it and the three fragments of dirty humanity which huddle together for warmth. A knock-kneed table and a backless chair are the only other furniture in the room. The walls are garnished with squares of paper from a wallpaper pattern-book, which makes them look like a variegated chequer-board. We timidly approach the woman: one movement causes her to turn a grimy face, bearing traces of a faded beauty, but now, haggard with misery and stained by bitter tears; her flaming eyes flash the defiance of despair and stab with scorn, those who stare upon her fallen state. In hissing tones of bitter resentment she jerked into our ears the sad story of her terrible misfortune. For two days her children had cried for bread, but she had not so much as a crust to give them, for the cupboard was bare. Her husband, a powerful young man, whom poverty was breaking, had walked up and down in the land for three long weary months, in a bootless search for work, but no man had hired him. The repeated refusals, the chilly contempt, which greeted his earnest entreaties for work, were chafing his spirit, hardening his heart and rankling in his mind. It is such an experience which sends the iron deep into men's souls. A few days before he had pleaded for work, at a colliery some miles distant from the town in which he lived—but in vain. He turned his face towards home, but passing down the waggon-way, he espied some rotten railway sleepers, long cast away. The wood, he thought, would mean light and warmth for his starving wife and bairns at home. down to procure some wood, when the heavy hand of a blue-coated guardian of the peace was laid upon him. He spent the night in a cell; the next day he was hauled before a magistrate and summarily sent to prison for fourteen days' hard labour.

The broken-hearted wife and the terror-stricken children watch and wait and listen for the father who does not But the landlord comes with heavy tread, to demand his blood money and to threaten to turn the defenceless family into the cold, wintry street should it not be forth-

Three shillings and sixpence a week he claims for that small, stuffy, filthy, verminous room. We send for food and clothing; we satisfy the unjust demands of the sleek, complacent landlord, and turn away with hearts choking with impotent anger. How long! How long will the people submit?

NEWS OF THE MOVEMENT.

MANCHESTER LEAGUE.

1, Princess Street, Albert Square, Manchester.

During December meetings have been addressed at Wakefield Trades and Labour Council (A. H. Weller), Queen's Park Parliament (W. Norman and H. Cowper), Manchester Chamber of Commerce (F. Neilson, M.P.), Moss Side Liberal Club (F. Neilson, M.P.), Memorial Hall (F. Neilson, M.P.) (F. Neilson, M.P.).
Up to the time of going to press, the following meetings

have been arranged:

8.—N. Salford L.Y.L., Cobden Hall. J. Bagot. "What is Political Economy?" 4.—Lymm Women's Liberal Association.

10.—Mottram Women's Liberal Association. J. Bagot.

Mottram Women's Liberal Association. J. Bagot.
 Queen's Park Parliament. J. Bagot.
 Queen's Park Parliament. D. Catterall.
 Queen's Park Parliament. F. G. Lloyd.
 W. Salford I.L.P., Debate between T. H. Ligo and J. F. Thomson on "Single Tax v. Land Nationalisation." Milton Hall, Pendleton. 7.30.

22.—Cheetham Hill Congregational Literary Society. A. H. Weller. "Can poverty be abolished?"

Weller. "Can poverty be abolished?"
22.—N. Salford L.Y.L., Cobden Hall. J. Bagot. "Ethics of Single Tax."

24.—Queen's Park Parliament. T. H. Ligo. 25.—N.W. Manchester L.Y.L., Cheetham Liberal Club. A. H. Weller.

30.—Ashton-under-Lyne, Town Hall. E. G. Hemmerde, K.C. 2, 9, 23, 30.—Astley Bridge L.Y.L. Economic Class. D. Catterall. "

3, 17, 31.—Bolton L.Y.L. Economic Class. J. Bagot. 4, 11, 18, 25.—Economic Class meetings in League's Office

at 7.45 p.m.

The series of meetings in Leigh addressed by the Secretary at the end of November gave satisfaction to the local Liberals, and were well reported in the local papers. At four of the meetings resolutions were unanimously carried calling upon the Government to hasten the Valuation, and similar resolutions have been carried at several other meetings addressed by the League's speakers lately.

The meeting for business men in the afternoon of December 11th was very successful. Dr. McDougall presided, and Mr. Neilson gave an address that appealed not only to the heads but also to the hearts of the audience. Neilson also addressed public meetings on December 11th and 13th. Mr. John Bagot presided over the Monday evening meeting, and Mr. E. Melland took the chair at the Memorial Hall on the Wednesday evening, and though the attendance was not large, the speaker's eloquence and sincerity aroused the interest of the strangers present and increased the enthusiasm of the converted. Resolutions were carried unanimously at both meetings, that at the Memorial Hall being as follows :-

That this meeting urges the Government to hasten in every possible way the valuation of land now proceeding, in order that the proposals to tax and rate land values contained in the recent Land and Taxation Reform MEMORIAL may be speedily adopted.

At a Council meeting of the Lancashire and Cheshire Federation of Young Liberal Leagues held in Manchester, on November 24th, the Executive recommended Branches to devote the month of October in each year to a Young Liberal municipal programme, and to use the Municipal Programme recently issued (printed in November Land VALUES) as a basis. This points to much good work being done each year by Young Liberals for the transference of rates on to land values and that all help transference of rates on to land values, and that will help to force this question upon the attention of the municipal candidates and councillors, as well as the general public.

ARTHUR H. WELLER, Secretary.

MIDLANDS LEAGUE.

20, Cannon Street, Birmingham.

Meetings have been addressed by the Secretary at the following places during December:—Perry Barr Adult School; Wolverhampton (Blakenhall, Graisley, Ettingshall, Whitmore Reans); Coventry, I.L.P. Debate; Ladywood Liberal Club.

COVENTRY DEBATE.

At Coventry Mr. Chapman Wright took the affirmative in a debate on a resolution: "That the Taxation of Land Values is a remedy for existing social evils." The negative was taken by Mr. W. M. Adamson of the I.L.P.

Mr. Wright pointed out the necessity of agreeing on a principle as the basis of any ideal state and believed that all progressive parties would accept the suggestion that "each should have the right to do as he pleased provided that he did not infringe on his neighbour's equal liberty." It was clear that the acceptance of this principle entailed equal rights to land-all natural resources-and the only practical method of securing these equal rights was by the Taxation of Land Values; in other words the collection from holders of the values of their special privileges or monopolies and the using of these values for the communal needs.

Mr. Adamson accepted the principle of equal rights but argued that the community must own and control not only the land but all the capital. He regretted that his opponent had not dealt more fully with the evils of sweating, &c., but unless socialism was secured it was impossible to abolish the power of the capitalist to continue existing low wages and unjust conditions of employment.

Wright traced the effect of taxing land values in throwing open the inexhaustible storehouse, land, and urged that there was no form of wealth, including capital, which could not be produced by intelligent labour with access to land. He maintained that idle landowners would be so penalised by land value taxation as to allow labour to produce ample and certain supplies of food, clothing, houses, &c., for the use of those who were willing to render reasonable services in exchange.

It still seemed to Mr. Adamson that only by the complete organisation of wealth production and distribution by the State could the people be freed from the grip of capitalism. The Taxation of Land Values might be an advantageous the totake, but it was no solution of the problem.

The audience, chiefly socialists, gave Mr. Wright a very

cordial send-off on his departure for Birmingham, and dates for future friendly debates will be arranged.

CHAPMAN WRIGHT, Secretary.

NORTHERN LAND VALUES LEAGUE,

90, Pilgrim Street, Newcastle-on-Tyne.

Following the recent attack on Hartlepool by the Land Union, and failing to get a show in the local paper, a meeting was organised in Hartlepool on Tuesday, 12th December, to reply to the platform and newspaper criticisms. The speakers were Mr. Fred Skirrow and the Secretary of this League. The meeting was a great success, and a number of our opponents were present. The questions put indicated that these people neither understand the principle of the Taxation of Land Values, nor the 1909-10 Budget. Mr. Reid was heckled on various points, one in particular being the case of a house and land bought for £280 and valued at £170. The questioner was asked to supplement his question by stating when the house was bought, and he admitted that ten years had elapsed between the purchase and the valuation. It was pointed out that the party had therefore ten years' free occupancy of the house, which under average conditions, would have cost him £14 per year. He had therefore saved £140 in rent which was more than the difference between £170 and £280.

questioner was then asked if he knew whether the party had spent money to maintain the quality of the house, or if he—the questioner—would care to give £280 after ten years' occupancy for no other reason than that the owner had paid that amount for it originally. He was further asked if he knew that a man was entitled to state on Form IV. how much he had spent in repairs and maintenance in order that he should obtain relief for that amount. One gentleman called out that even if the man had free occupancy he had paid for the house, and the reply was, that people paid for their clothes, but their clothes were out. A property owner present also replied to the question. and stated that the remedy for undervaluation was to make an appeal. He instanced his own experience and how he had got the valuation readjusted by taking advantage of the right to appeal.

The local paper replied to criticisms by Mr. Reid, and gave as a reason for not publishing his letter that he had misunderstood what was meant by valuations being modified by 200 per cent. Unfortunately for the paper, the legal gentleman criticised has also replied, and does not accuse Mr. Reid of misunderstanding his point. He simply accuses him of being unwise in commenting on the statement that a valuation had been modified by 200 per cent. He rather tries to prove that his point is correct, and gives instances from Scotland, in which he has evidently tripped over the peculiarities of a land system which he does not understand.

The correspondence which was closed down has now been re-opened by our meeting, and the local Liberals seem well pleased with the result of the meeting. Mr. Skirrow was not heckled on his speech, which was much appreciated. The critics devoted themselves to the Finance Bill 1909-10, and the position of house-owners in regard to valuation.

On the evening of the 12th, our Vice-Chairman—Mr. James Veitch, took a meeting at Whitley Bay, in order to let the Secretary get to Hartlepool. On the 28th December the Secretary addressed a meeting of the Hartley Young Liberal League.

The Secretary's future engagements at time of writing

Sun., 14th Jan.-Newcastle Socialist Society.

Sun., 14th Jan.—Newcastle Socialist Society.
Thur., 18th Jan.—Dunston Social and Literary Society.
, 25th Jan.—South Shields Young Liberal League.
WM. Reid, Secretary.

YORKSHIRE LEAGUE.

38, Boar Lane, Leeds.

Mr. Harry de Pass recently paid a visit to Yorkshire, where he addressed 13 meetings. Although some of the meetings were not largely attended the campaign has had a stimulating effect and has provoked much discussion throughout the district. The speeches delivered by Mr. de Pass were excellent whilst his answers to questions were most lucid, and invariably satisfied the audiences. There was a large demand for literature at the meetings, and from one village alone six new members were enrolled. There was also a good response to the collections taken.

In response to specimen copies of LAND VALUES and other literature sent to public men a number of new members have been enrolled.

A discussion which started on November 5th in the columns of the Yorkshire Observer is still being carried on by friends of the movement.

As there is a proposal for closing the Newcastle Office we are looking forward to Mr. Reid making West Bar Chambers his headquarters, and in view of this fact Mr. Reid has consented to prepare a series of eight lectures which it is hoped he will deliver early next year in Leeds, Sheffield, and possibly one or two other large towns. The syllabus is expected to be issued in the course of the next two weeks and final arrangements completed.

The meetings held during November and December were at Outwood W.M. Club, Rastrick Women's Liberal Association, Bridlington Liberal Club, Wakefield I.L.P., Oakworth Mechanics Institute, Linthwaite Liberal Club, Wakefield Social Institute, Thornton Liberal Club, Cross-Wakefield Social Institute, Thornton Liberal Club, Cross-hills Friendly Hall, Brook House W.M. Club (Sandal), Denholme Assembly Rooms, Silsden Co-operative Rooms, Oxenhope National School, Wilsden Mechanics Institute, Crigglestone W.M. Club, Haworth Assembly Rooms, Ruskin College, Leeds, Glusburn Institute, Stanbury Council School, Wakefield Trades and Labour Club, Keighley Temperance Hall, Cowling Liberal Club, Denby Dale Liberal Club, Ruskin College, Leeds, and Leeds L.Y.L. (Headingly Branch).

The speakers were: Harry de Pass, F. Skirrow, W. Thomson, J.P., Ashley Mitchell, C. H. Smithson, F. Dickinson, A. H. Weller, E. A. Lassen, Everitt Binns, and Warwick Mitchell.

The members of the Yorkshire League have been carrying on quite a brilliant correspondence in the columns of the Yorkshire Daily Observer.

F. Skirrow, Secretary.

JOSIAH C. WEDGWOOD, M.P., AT NEWCASTLE-UNDER-LYME.

The Land Union has done Mr. Josiah Wedgwood, M.P., the honour of concentrating upon his constituency and recently Captain Pretyman addressed a meeting at Newcastle-under-Lyme in support of the work that his organisa-tion has in hand. On December 19th, at a crowded and enthusiastic meeting at Newcastle, Mr. Wedgwood replied in a manner that delighted his audience. He pointed out that Captain Pretyman had taken hold of the difficulties of correct and speedy valuation which had resulted from concessions made to Captain Pretyman and his party by the Chancellor of the Exchequer. Captain Pretyman was, in fact, denouncing his own handiwork. Mr. Wedgwood pointed out that Captain Pretyman had been particularly unfortunate when, in trying to prove that the rich man would benefit by shifting rates on to land values, he had taken as his example the Duke of Devonshire, whose magnificent mansion of Chatsworth would no longer be rated. There was a sensation in the audience when Mr. Wedgwood announced that Chatsworth House was rated with its amenities at only £750, and that about 800 acres of adjacent park land was rated at only from 5s. to 10s. an acre or about a fourth of what neighbouring farm lands paid. He pointed out further that the Duke of Devonshire had a small holding of 3²/₃ acres in Piccadilly worth at least a million but assessed at only £4,168; that he was selling land at Eastbourne at up to £5,000 an acre and that on these properties he would pay vastly more under a land values tax. The Duke's father-in-law, the Marquis of Lansdowne, had an adjacent small holding of three acres in Piccadilly, and would be in a similar position.

Mr. Outhwaite also spoke and mentioned that, having seen an article in the Daily Mail entitled "Nowhere to Live" in which it was stated that men were forced to go to the Chelmsford Workhouse because no cottages could be had, visited the district. Nowhere was it more necessary to force land into use than in this land-locked centre in Captain Pretyman's division. Mr. Wedgwood intends to return Captain Pretyman's compliment by holding a Land Tax meeting at Chelmsford at an early date.

SCOTTISH NOTES AND NEWS.

GLASGOW CORPORATION AND LAND VALUES.

Donation of £25 towards the cost of the Conference ON THE TAXATION OF LAND VALUES, HELD AT GLASGOW, 11TH AND 12TH SEPTEMBER.

Bailie King drew attention to a recommendation of the Finance Committee that a grant of £25 be given towards the expenses incurred in connection with the Conference held in Glasgow in September last under the auspices of the Scottish League for the Taxation of Land Values. He argued that the granting of £25 for such a purpose was illegal. He moved that that portion of the minutes be remitted back.

Mr. Bowers, replying to a question by Mr. P. G. Stewart as to the legality of the matter, said that the Corporation, having already given a reception to the League and paid the expenses for it, it did not seem a good thing for them, after swallowing the cow, to boggle over the rump. (Laughter and hear, hear.)

Mr. John Stewart said that while he had more than a sneaking regard for the principles of the League for the Taxation of Land Values, he thought it rather dangerous to grant money to a body with a political bias. The object could in no sense be termed charity.

Bailie Alston said that the Corporation should listen to no objections to the recommendation. The Taxation of Land Values had been a public policy promulgated by that Council. It was not a political question. ("Oh.") Both parties in Parliament had passed resolutions in favour of the policy time and again. He hoped the Council would

not stultify itself now.

Mr. Kennedy said that Bailie Alston in a short time would have the political platform to himself, but he did not think it was fair for him to come there and use the Council Chamber as a political platform.

Mr. W. F. Anderson said the question was political only in the same sense as the House-Letting Bill and the temper-

ance question. (Hear, hear.)
On a vote by roll, 46 supported the minutes and 14 voted for the amendment.

At the Political Economy Class on Monday, 4th December, Mr. David Cassels, junior, gave an address on "Money and its Functions." The lecturer made a wide survey of money—its various kinds and uses. An interesting discussion followed the address.

Mr. Francis C. R. Douglas begins a series of lectures in January to the Barrhead Liberal Association. The lectures will continue for eight weeks and will comprise the syllabus outlined by Mr. Douglas in last month's issue.

Mr. William Cassels has also, at the request of the Rutherglen Liberal Association, undertaken a series of lectures on Political Economy. These lectures are given as an extension of a series of lectures on Free Trade. The lectures begin in January and end in March.

The two classes carried on by Mr. M. Wilson Paul and Mr. William Cassels have brought together a band of splendid students who are eagerly assimilating the doctrines of Henry George.

The Rev. J. Cairns Mitchell, of Ardanadam, Argyleshire, will deliver an address at Dunoon on the Taxation of Land Values early in January.

In the Glasgow Herald of 7th December, Councillor Wm. D. Hamilton, of the Scottish League, has an exhaustive letter dealing with the question of the proposed extension

of the City boundaries. In an effective manner he deals with objections to the scheme on the part of Renfrewshire County Council. The following is an extract:—

Were it not for ground landlordism as we find it to-day, Glasgow, to its great advantage and the advantage no less of humanity and the world at large, could be easily spread over ten times the area presently occupied. At present, many of her people to avoid the congestion take her trams and escape to the County of Renfrew and other similar outskirts, with the result that land which formerly yielded £2 or £3 per acre per annum. and paid some rates and taxes, now yields 20 or 30 times that amount and pays practically no rates or taxes. Glasgow is not only entitled to a reasonable profit on her trams, but in equity is also entitled to those values which are the product of her communal enterprise and activity. In other words, Glasgow is going to have land values either taxed or rated at the earliest possible opportunity, and this no doubt is her unpardonable offence in the eyes of the Renfrew County Council. When this is accomplished neither agriculture nor any other industry will suffer, but, on the contrary, public services will be, to the advantage of all, extended and improved and all industries will enjoy the fruits of their production.

During December nineteen meetings have been addressed by the League's speakers at Tradeston Liberal Association, Govan U.I.L., Coatbridge U.I.L., Larbert Liberal Associa-tion, Springburn U.I.L., Alexandria U.I.L., Maryhill I.L.P., Anderson U.I.L., Bridgeton Liberal Association, Clydebank Anderson U.I.L. Bridgeton Liberal Association, Clydebank Liberal Association, Irving and District (three meetings), Beith Liberal Association, Springburn Young Scots, Kingston Literary Association, Barkip, Ayrshire, Addiewell, Linlithgowshire. The Political Economy Class met on the 4th, 7th, 11th, 14th, 18th, and 21st December. A meeting of the Executive was held on the 6th, and a special meeting on the 9th. A social meeting was held in Charing Cross Halls on the 22nd. The following were the League's speakers for the month:—David McLardy, Graham Cassels, Adam Muir, David Cassels, junr., Peter Burt, J.P., Douglas Macdonald, M. Wilson Paul, M.A., William Cassels, Robert Cassels, Alexr. Mackendrick.

THE "REWARD" OF OWNERSHIP.

Valuation Appeal Case.—The Land Valuation Court gave yadiation Appeal case.—The Land Valuation Court gave judgment on Saturday in an appeal by Neil Ferguson, occupier of Holding 12, in the township of Skiniden, Glendale, against the valuation of his holding being increased from £3 11s. 6d. to £7 6s. 6d. The appellant was crofter up till 1905, and on that year he purchased his holding from the Congested Districts Board, the price to be paid by instalments in fifty years. He claimed that he was still a tenant, but the assessor valued his holding on the principle that he was the owner. The Court affirmed the determination of the Inverness Valuation Committee, sustaining the assessor's valuation. Lord Johnston said that from the date of entry as purchaser of the holding the appellant ceased to be a crofter and became a proprietor. He did not now satisfy the definition of crofter under the Crofters Act, and his yearly payment to the board was not rent, but the price of the holding.—Highland News, December 16th, 1911.

DUMFRIES.

A debate took place in the Good Templar Hall, Annan, on December 13th, the subject being "Land Reform versus Temperance Reform: Which is the Most Urgent?" Mr. Duncan Calder, Newbie, championed the case for the Land Reformers, while Mr. Watson Taylor, Edinburgh, advocated the case of Temperance Reform. Provost Foster presided. Mr. Calder led off the debate, and in an effective manner sought to prove the great benefits to be derived from such reform. Men, he said, drink because they are poor. They are being driven into the slums of our large cities. Why, asked the speaker? The land was being held up by a grasping landlordism. Proceeding, he said if men were to become teetotal it would not alter one whit the mass of First and foremost of all reforms, he said, must be land reform. Mr. Taylor, for temperance reform, said that if we were to get any reform there was absolute need for a sober democracy. The greatest foe to democracy was ignorance, and a man could not, yea had not, the inclination to learn if his brain was steeped in alcohol. From a historical standpoint drunkenness was not a modern development. Long before the age of slumdom such a state of affairs prevailed. During the course of the debate the audience were given an opportunity of taking part in the discussion, and a good number took advantage.

EDINBURGH LEAGUE.

7. Leopold Place, Edinburgh.

On Monday, 20th November, under the joint auspices of the Peebles Young Scots Society and the Edinburgh League, a successful meeting was held in the Chambers, Town Hall, Peebles. Provost J. A. Ballantyne presided.

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The Secretary delivered a speech on the case for Land Values Taxation, giving a review of the life and writings of Henry George, and Mr. T. F. Binnie, the President of the Edinburgh League, gave an address on "Ancient Land Law and its application to modern countries and times.

On December 5th a debate was held under the auspices of the League, in the Oddfellows' Hall, Edinburgh, on "Would the Taxation of Land Values be Unjust to Owners and Occupiers in Princes Street?" Mr. D. M. Cuthbertson took up the negative position, being opposed by Mr. R. Stirling Craig, S.S.C. A most informing discussion followed in which, among others, Mr. P. Maxton Cunningham and Mr. T. F. Binnie took part.

G. ANOTT EADIE, Hon. Secretary.

WHAT THE ENGLISH LEAGUE IS DOING.

The January Quarterly Meeting of the League will be held in Essex (Large) Hall, Essex Street, Strand, W.C., on Wednesday, January 24th, 1912. Mr. H. G. Chancellor, M.P., will take the chair at 8 o'clock. Mr. R. L. Outhwaite will open the discussion on "Rural Depopulation and Labour Unrest." The meeting is, as usual, open to all, and members are invited to bring as many friends as

The Quarterly Meetings have usually been held on Mondays. The change, on the present occasion, to a Wednesday is an experiment, due to a suggestion from one of our members that that evening would probably be more convenient to members who live in outlying suburbs.

The proposal to hold a series of Public Meetings in London constituencies during the early months of the New Year is under the consideration of the Executive. Special arrangements are also being made for educational work in two London constituencies where members of the League are standing as candidates.

The General Secretary has received with much pleasure an application from a Spanish member of the League for permission to translate Dr. Dundas White's "A.B.C. of the Land Question" into Spanish. The letter was passed on to Dr. White, who at once gave the desired permission.

Mr. J. J. Boutwood, J.P., of Hastings, has been addressing a series of ward meetings on "Unemployment." Mr. Boutwood loses no opportunity of advocating the Taxation of Land Values. He recently had a letter in the DAILY News, in a correspondence on "Slums," to which several other members of the League also contributed.

JANUARY MEETINGS.

- Thur. 4.—Gillingham I.L.P., Socialist Hall, Queen's Road, New Brompton: Dr. C. A. Parker, "Socialism and the Land Question."

- Land Question.

 Mon. 8.— Executive Meeting, 8 p.m.

 Thur. I1.— Sideup, Women's Liberal Association: Fredk. Verinder,
 "Small Holdings" 3.30 p.m.

 Sun. 14.— Station Road Adult School, Wood Green: Fredk.
 Verinder, "My Neighbour's Landmark," 3 p.m.

 Mon. 15.—Hillerest Hall, Woodcote Road, Wallington, Surrey:
 Fredk. Verinder, "Next Steps in Land Reform," 8 p.m.

 Wed. 17.—Willesden and District Co-operative Men's Guild, 202,
 High Road, Willesden Green: Fredk, Verinder,
- Wed. 17.—Willesden and District Co-operative Men's Guild. 202, High Road, Willesden Green: Fredk. Verinder, "Co-operators and Land Values," 8.15 p.m.
 Thur. 18.—Gillingham, I.L.P. Hall, Queen's Road: Fredk. Verinder. "The Housing Problen.," 8 p.m.
 Fri. 19.—Winchmore Hill Women's Liberal Association, Mission Hall, Hazelwood Lane, Palmer's Green: Fredk. Verinder, "The Housing Problem." 3 p.m.
 Sun. 21.—Earlsmead P.S.A., Tottenham: J. W. Graham Peace, "Modern Slavery"

- Wed. 24.—Central Council, Essex Hall, 7.30 p.m.
 Public Discussion, Essex Large Hall (see above), 8 p.m.

- Thur. 25.—Gillingham, I.L.P. Hall, Queen's Road: Fredk. Verinder. Woman's Interest in the Land Question." 8 p.m.
 Sun. 28.—Anerley Congregational Church Men's Own Meeting: Fredk. Verinder, "First Steps in Land Reform" 3 p.m.
 Wed. 31.—Poplar Labour League. 147, East India Road, E.: W. G. S. Coad, "The Land Problem." 8.30 p.m.

THE TRUTH WANTED.

A CHANCE FOR MR. VERINDER.

In a leading article the DULWICH, PECKHAM AND CAMBER-

WELL Post (December 16th, 1911) says:—
What is wanted in Rye Lane is a schoolmaster on the question of Rates and Rating. We therefore recommend to Messrs. Dowton, Molony, Laurence, Priest and Nelson to Messrs. Dowton, Molony, Laurence, Priest and Messon the wisdom of just closing with the offer of Mr. Frederick Verinder (Secretary, English League for the Taxation of Land Values), one of the leading authorities in the country on the question of Rating. Mr. Verinder has just made an offer to appear before Ratepayers' Associations to educate on the coming reform in our rating system. The educate on the coming reform in our rating system. old system of rating is played out. Even the Dailly News of last Saturday fell into line and in a leading article said:—

One of the greatest obstacles to social reform is the fact that local authorities are dependent for revenue upon a rate imposed upon buildings. That rate ought to be completely abolished, and replaced partly by a rate upon site value and partly by some or other of those many local taxes which are at the disposal of foreign local authorities."

Councillor Molony, than whom there is no honester or more devoted member of the Council, labours under the delusion that Camberwell could not raise enough money out of the land to meet the necessary expenses.

This is the delusion that the schoolmaster will dispel. Mr. Verinder is the schoolmaster. Therefore we look forward to hear him one of these evenings on the invitation of the Municipal Association of Rve Lane.

What we want, gentlemen, is the truth.

BOOKS RECEIVED.

Land Values Taxation in Practice: By Max Hirsch. A record of the progress in legislation of the principles of the Taxation of Land Values. One shilling. (Victoria S.T. League, 312, Flinders Street, Melbourne.)

The Problem of Wealth, and other essays by Max Hirsch: Memorial Volume. One shilling. (Victoria S.T. League, 312, Flinders Street, Melbourne.)

Both the above can be obtained from the LAND VALUES Publication Department, 376-7, Strand, London, W.C. (See advertisement on another page.)

Taxation of Land Values in American Cities: The Next Step in Exterminating Poverty. By Benjamin C. Marsh. (Benjamin C. Marsh, 320, Broadway, New York City.)

My Story: By Tom L. Johnson. Edited by Elizabeth J. Hauser. \$2.00 net. (B. W. Huebsch, 225, Fifth Avenue, New York City.)

The Housing Reformer: No. 1. December, 1911. One penny. 4, Park Place, Cardiff. This journal will be published monthly "in the interests of better housing conditions in South Wales and Monmouthshire." policy of the paper is to support the Co-partnership Tenants Society movement. Our opinions on the solution of the Housing Problem will be found in other parts of this issue.

Between democratic ideas and aristocratic adjustments of society there is an irreconcilable conflict.—Henry George.

"Henry George is especially to be appreciated by those who profess Christianity in its true sense, for not only are the foundations of his teaching, but also his methods are truly Christian."—Leo Tolstoy.

A FUNDAMENTAL POLITICAL TRUTH: "The government of a people by itself has a meaning and a reality-but such a thing as government of one people by another does not and cannot exist."-JOHN STUART MILL.

COLONIAL AND FOREIGN NEWS.

NEW SOUTH WALES.

SHORTAGE OF LABOUR.

By A. G. HUIE.

Some months ago the manufacturers made serious complaints to the Government that there was such a shortage of labour that they could not cope with the rush of business. They wanted the Government to import immigrants for them or at least to take some steps to help them out of their difficulty. Such a state of affairs in a country which taxes Land Values for local and Federal purposes should reassure timid capitalists on your side of the world. It cannot be too clearly shown that Taxation of Land Values is not against capital, or the use of capital, it is only against special privileges and monopolies of which land monopoly is chief.

Probably our manufacturers would not have troubled about approaching the Government but for one thing. There is a Federal law against importing contract labour. An Australian manufacturer could not enter into an agreement with skilled workers in England to employ them for, say, twelve months at union or even higher rates of wages. If he wants to import labour under contract, he has to get a permit from the Federal Government. There are two reasons for this law. First, it is to guard against the introduction of strike breakers while a strike is on; second, to prevent glutting the labour market in times of industrial peace. As you will understand, with a Labour Government in power, which specially represents the Trade Unions, the Minister is particularly careful not to grant a permit unless he is satisfied that the case is urgent and that there is no fear of any local labour being displaced.

The demand for labour, however, was so general, that the N.S.W. State Government appointed Mr. A. B. Piddington, barrister-at-law, as a Royal Commission, to make thorough inquiries into the alleged shortage of labour and related The commissioner took the evidence of employers and employees, and also of public officials. Employers were represented by the Employers Federation and the Chamber of Manufactures, and employees by the Trades and Labour Council. The Chamber of Manufactures, it may be mentioned largely consists of the most conscienceless lot of political scamps ever got together in this country. What they really want is a glutted labour market, and their greatest trouble apparently, was lack of cheap female labour. Protection does one thing well. It increases the employment of female labour. In this State during the first nine years of Federation and Protection, there has been an increase of over 100 per cent, in female labour, as against an increase of only 50 per cent. in male labour in factories.

The Commissioner has just forwarded an interim report to the Government on the shortage of labour part of the inquiry. He finds that there is a deficiency of skilled workers, which he sets down at 3,247. A majority of these are not required for protected industries, but for unpro-This is specially the case with the building trade and public works, such as railway and wharf construction. Commissioner says: "Several architects of high standing state that the impediment is so serious that they actually advise clients not to invest money while there is such an uncertainty of obtaining labour to push buildings to a conclusion in a reasonable time, while the stereotyped penalty clauses in building contracts in case of delay in completion or an unsatisfactory rate of progress have become both in private and public works contracts, practically a dead letter. Contractors, moreover, who have the plant, capital, experience, and administrative staff all waiting, refrain from tendering for buildings to a degree that is very striking, and it seems to me obvious that if skilled labour is introduced, so far from displacing men in the building trades, it will result in a great increase in the general body of work on a sound basis, and will strengthen and insure the present steadiness and stability of employment of these classes.'

I may say that the State Labour Government in the current financial year proposes spending £60,000 on assisted immigration, being an increase of 50 per cent. on last year's figures. Your readers will see, therefore, that the stream of immigration from Great Britain will be substantially increased in the near future. Of course the Protectionists attribute our present measure of prosperity to protection. They give no credit to land value rating, good seasons, and high prices in the world's markets for our primary products. I can, however, dispose of that pretension in a very few words. During the first nine years of Federation and Protection the value of production in our primary and unprotected industries increased 52 per cent. In the manufacturing industries, not more than half of which are protected, the increase in the value of production was only 49 per cent. The former employ over 90 per cent. of our workers and the latter less than 10 per cent.

CANADA.

THE SPREAD OF THE SINGLE TAX IDEA.

The following excellent article appeared in the Christian Science Monitor (Boston, U.S.A.), on 2nd November:

The spread of the single tax idea in the Dominion of Canada is calculated to arrest at once the attention of the English-speaking world. The seeming limitation of interest involved in this statement may be justified by the fact that the writings and teachings of Henry George, though well known to educated people everywhere are more generally familiar in the Anglo-Saxon than in other countries. It does not follow from this that the single tax theory has few advocates in non-English-speaking nations; the contrary is true; but, relatively, the hope of practical demonstration of the doctrine lies for the present in its intelligent and thorough and honest trial by the younger communities of the British Empire and the American Republic.

Opportunities have not been lacking in the United States for testing the single tax proposal at any time during the last thirty-five years. PROGRESS AND POVERTY was given by Henry George first of all to his countrymen; it was read not merely with interest, but with eagerness; it made a profound impression on the public mind of the late seventies and early eighties. It was no less clear to the writer than to the sympathetic reader of those days, that the time to put the single tax theory into practice was during the formative period of western development. It could have been experimented with easily when the territories were becoming states and the states were adopting constitutions and starting, so to speak, for them-

But among the thousands impressed by the teachings of Henry George in those times there were many who harboured doubts and indulged in reservations. The theory seemed to be unassailable; its practical operation would, apparently, put an end for all time to unjust inequalities in taxation by equitably distributing the burden; from all appearances it would work out to the utlimate disadvantage of none, to the benefit of all-but it would not do to take it up hastily, nevertheless, because it looked too good to be true. Here and there attempts, more or less tentative, have been made in this country to illustrate its workings, to prove its practicability, but these have been made under unfavourable conditions. This newspaper has from time to time dealt with all such undertakings as fully as the circumstances seemed to warrant, always impartially, and always, we believe, with candour and fairness. Recently we have discussed the growth of the single tax movement in British Columbia in its various phases, and now it has been our privilege to show how widespread the movement has become throughout all the western, and how certainly it is forcing its way as a live issue upon at least one of the eastern provinces.

Canada is doing what the United States neglected to do when the opportunity was given long ago. Neither Victoria, Vancouver, Edmonton nor Winnipeg began as early as they might, but the fact that they did not begin at the beginning has not deterred them from making a commencement. Because it is farther advanced along the road than any of the others, Vancouver has received most attention and has been subjected to greatest criticism. In the states of Oregon and Washington where single tax

sentiment is growing because of its apparent success across the line, there have been some opponents of the reform quick to point out that the single tax system adopted by Vancouver is not strictly in accordance with the single tax idea as taught by Henry George. This is true. It will be impossible for communities in British Columbia, Alberta, Saskatchewan or Manitoba—or in Ontario or Quebec later—to adopt and apply the single tax system perfectly until the provincial and federal governments shall adopt and apply it. Vancouver and her sister cities must now be content with single tax municipally; they must still conform to the provincial and Dominion taxation laws. These for the present operate to discredit single tax and to discourage its friends, but, in common justice, it should be said that so far the communities now working along under the double system are, despite this fact, making such progress as to convince them that there is nothing to do but to press forward, even at the cost of sacrifice. They seem to be demonstrating, at the cost of sacrifice. They seem to be demonstrating, not only to their own satisfaction, but to the satisfaction of people across the border, who are watching them very attentively, that with single tax legitimised provincially and nationally, it would produce sufficient revenue to meet all demands and do it in such a manner as to leave no ground for further complaint of injustice. Moreover, even to the degree it is being carried out at present, the claim is made for it that it at once encourages and compels improvements that would not be undertaken under the old system.

There are at present, perhaps, political reasons why the very popular movement in favour of single tax in Ontario may not be speedily rewarded. Its extent must be surprising to friends of single tax everywhere. The hope that it might be kept out of politics in the province is one with which it is not difficult to sympathise. But whether it be pressed forward as a non-partizan measure or as a political issue, there can be no doubt that it is going to become a leading, if not an all-absorbing, question in Ontario at a very early day. The very possibility that one of the older provinces of the Dominion may be the first to adopt it opens a long line of speculation as to what the future may bring forth in taxation reform on both sides of the border and throughout the world.

WINNIPEG AND THE SINGLE TAX.

According to the Morning Albertan (Calgary) of 30th November, sweeping changes in the government and administration of the city of Winnipeg are forecasted, a canvass of the candidates out for public office in the civic election of December 8th having shown a large majority in favour of the adoption of Single Tax and the commission plan of city government. Out of over twenty candidates, it was found that not one was opposed to its gradual introduction, during a period of from three to five years.

CALGARY LOCAL IMPROVEMENT CONVENTION GIVE UNANIMOUS APPROVAL TO LAND VALUES TAXATION.

At a meeting of the Calgary Local Improvement Convention on November 28th, reported in the Calgary Daily Herald of the 29th, a resolution was proposed to assess all rural lands on land values only, whether situated in rural municipalities or local improvement districts. An amendment was proposed adding the words that all improvements should be exempt from taxation as well as a rebate on every cultivated acre.

The resolution and amendment were carried unanimously.

SPAIN.

A SINGLE TAX JOURNAL.

We must congratulate our Spanish co-workers on the issue of the first number of El Impuesto Unico, the organ of the Spanish Single Tax League, on December 1st. In the absence of a Spanish interpreter we are unable to review the journal, but we can recognise an article on Political Economy by Wm, Cassells, which appeared in Land Values for September last, what appears to be a biographical sketch of Henry George, and the Land and Taxation Reform Memorial signed by 176 members of Parliament and recently presented to the British Government

We wish our Spanish friends every success in their new venture, and trust that the issue of this periodical will be the means of greatly helping forward our common cause.

HOW NEW ZEALAND LAND IS HELD.

AREAS AND OWNERS—A VALUABLE RETURN.

According to the New Zealand Times (Wellington, N.Z.), of September 29th, 1911, Mr. H. G. Ell, a Member of Parliament, has secured a return giving information regarding ownership of land in New Zealand. The particulars relate solely to lands owned by individuals or companies. Freeholds of churches, local bodies, friendly societies, educational authorities, land owned by natives, and Crown lands are not included in the Return. The following table classifies freeholders according to the area owned on March 31st, 1910, exclusive of land held in boroughs and townships:—

boroughs and town	1		Capital	Unimproved
Acres.	Owners.	Area.	value.	value.
control (Traff) pully			£	£
5 and under 10 .	4051	26,833	2,114,542	1,139,259
10 and under 20 .	4001	53,259	2,275,537	1,322,424
20 and under 30 .	2688	60,445	1,567,653	969,349
30 and under 40 .	1706	58,273	1,215,660	785,904
40 and under 50 .	2043	97,034	1,250,676	816,413
50 and under 60 .	2264	118,930	1,640,936	1,073,724
60 and under 70 .	1382	87,833	1,169,180	784,924
70 and under 80 .	1128	93,167	1,137,855	749,333
80 and under 90 .	1326	109,645	1,251,734	828,677
90 and under 100	1179	112,402	1,348,897	905,149
100 and under 200	8865	1,239,932	12,876,407	8,749,090
200 and under 320	5602	1,399,798	11,577,813	8,100,131
320 and under 500	3712	1,478,097	11,507,327	8,200,938
500 and under 640	1682	944,706	6,670,569	4,848,247
640 to 1,000	2063	1,618,609	11,179,793	8,087,573
1,000 to 2,000	1748	2,487,571	14,967,929	11,034,208
2,000 to 3,000	564	1,276,022	8,052,591	6,057,102
3,000 to 4,000	281	1,975,841	5,079,293	3,835,182
4,000 to 5,000	161	714,332	3,601,423	2,720,092
5,000 to 6,000	99	547,077	2,653,082	2,008,339
6,000 to 7,000	84	533,165	2,753,996	2,081,243
7,000 to 8,000	51	384,418	1,633,407	1,232,605
8,000 to 9,000	40	336,927	1,224,908	911,947
9,000 to 10,000	32	311,494	949,375	700,762
10,000 to 15,000	82	993,549	3,896,641	2,938,706
15,000 to 20,000	39	667,832	2,147,427	1,726,740
20,000 to 30,000	28	683,368	1,984,990	1,508,004
30,000 to 40,000	5	175,001	313,003	232,999
40,000 to 50,000	6	262,565	331,727	196,091
50,000 to 75,000	9	560,250	545,068	412,625
75,000 and under				
100,000	2	166,906	178,016	153,233
Over	Tall the	Nil	erjo suedo sa	Property
Totals	46,922	19,575,281	£119,097,455	£85,111,019

CALIFORNIA.

Dr. Geo. Wright, of Detroit, Michigan, sends us an interesting account of conditions in California that he has received from a friend. The following extract will be of interest to our readers:

The Mayor of Berkeley, a city of 40,000, and the university city is trying to carry the Taxation of Land Values in that city. The city of Piedmont also has a single Tax Mayor. In Los Angelos there are 100 spare miles inside the city limits. At five lots to the acre this represents 320,000 lots. The population is 319,000, that is a lot for every person. Families average about five persons and as on the average two families live on one lot, there is only about one-tenth of the land in use. And yet there are thousands of men walking the streets looking for work. Men who could fill all kinds of positions, and who would gladly work that idle land if they had the chance. The whole real estate of the city is assessed at £40,000,000, yet one square mile in the centre of the city could not be bought for £160,000,000. The landlords of Los Angelos are robbing the people of a huge sum every year. If this sum could be paid into the Public Treasury, all the present taxes could be abolished, and in addition to the provision of present public services there could be provided free water, free gas, free electricity, free telephones, free tramways and cheap railway fares. We have a big job in front of us, but we will keep on making a noise so long as we can make a noise.

UNITED STATES.

MR. FELS IN GRAND RAPIDS.

Mr. Joseph Fels, who is at present in America, has, as usual, been making the most of his opportunities for pushing forward the land values movement. On November 24th, 25th and 26th he was present at the annual meeting of the Fels Fund Commission in Chicago, and we have received the report of a meeting he addressed on 22nd November at Grand Rapids, Michigan. The meeting was a special one of the Board of Trade Committee and 100 prominent business men listened to a convincing statement of the case for land values taxation as a business proposition.

HENRY GEORGE, JUN.'S, SPEAKING TOUR IN WESTERN CANADA AND WESTERN UNITED STATES.

Henry George, junior, has just concluded a brilliant speaking tour through Western Canada and the Western United States. In the Public (Chicago) of 24th November, he gives an account, from which the following extracts are taken, of his campaign which must be adjudged most successful :-

I commenced my Canadian speaking tour at Winnipeg. This was part of my engagement under the management of Mr. F. H. Monroe of the Henry George Lecture Associaof Mr. F. H. Monroe of the Henry George Lecture Association. I had spoken on the way at Minneapolis, Milwaukee, and several other points. In Winnipeg I had fine audiences both in numbers and mental quality. They proved to me that the business world and the community generally had been thoroughly roused by the wonderful budget fight of Lloyd George in Great Britain and by the remarkable example of the city of Vancouver in exempting the fruits of industry from taxation. In fact, running straight west from Winnipeg I found a chain of cities, under these two powerful influences, shaking off improvement taxes, personal property taxes, license taxes, and poll taxes; and preparing to increase ground value taxes. This latter step, however, will be taken only at the expense of a very hard struggle; for land speculation is rampant throughout Western Canada.

In Vancouver, Mayor Taylor paid me the great honour of a public luncheon, at which were present a large representation of the professional and active business men of the The Mayor also presided at my lecture in the evening.

Mayor Morley, of Victoria, the capital of British Columbia, presided at my lecture in that city, and assured his audience that while Victoria now had entirely exempted houses and other improvements from taxation, it had still some taxes embarrassing industry; and that besides getting rid of them, it should increase taxation on land values.

At Seattle, on our own (the U.S.) side of the northern At Seattle, on our own (the U.S.) side of the northern boundary line, I found a very lively appreciation of the strides forward already made by Vancouver and Victoria, and the keenest of interest in the "Vancouver plan" for building up and not hampering a city's growth.

At the Oregon State University in Eugene I found, as I had shortly before found in the North Dakota University and as I later found in the California University and as I later found in the California University a very

and as I later found in the California University, a very marked interest among the students in the question of the Single Tax.

In and around San Francisco I had the honour of address-In and around San Francisco I had the honour of addressing a succession of splendid meetings fully alive to the meaning and consequences of the Single Tax; and on my rush back to Washington to participate in the hearings of the committee investigating the Alaska scandal, I was met at El Paso, carried, between trains, up to the chief hotel to take breakfast with the Mayor and all the members of the City Council, and later to the Chamber of Commerce to make a public address where President Taft and the then President Diaz so shortly ago met to publish attest then President Diaz so shortly ago met to publicly attest the concord between the two Republics.

I was introduced by the Mayor at my Houston lecture and I made a mid-day speech before a crowded business men's luncheon at St. Louis, and was assured that the Single Tax was greeted with more demonstration than was the President of the United States when he addressed the

same gathering in the same place not many days before.

I made on this tour close to a hundred addresses, and found everywhere audiences anxious to know the meaning and to hear of the progress of the Single Tax.

FRANCE.

LA REVUE DE L'IMPÔT UNIQUE.

We are beginning to look forward with pleasure to the monthly appearance of this little magazine. One gets very tired of the usual thing. There is something tiresome in being able always to foretell with exactness what line so-and-so is going to take; but this monthly organ of the French League of Single Taxers is not the usual thing by any means. There is a piquant difference from other such organs that is refreshing. Let us presume this is the result of that Gallic spirit—so delicate and precise, so bitterly sweet, and so independent in its outlook upon life.

We have No. 6 before us as we write. It contains the chief features of its preceding numbers, but it has broken new ground in some directions.

The interesting series of notes under the historic title, " Les Ephémérides du Citoyen," the title rendered so famous by Quesnay, Turgot, Du Pont, Le Némours, and others of the Physiocrats, who first propounded their theory of taxation based on land values, still continues.

It gives the editor a medium which he has well used, of criticism of all modern events and circumstances. may not agree with all his conclusions on current politics. We must admire his acuteness, and vigorous belief in his own cause. He is always, first and last, an individualist.

M. Caillaux, the French Premier, says: "We must govern, we must reform.

Our Editor replies: "France has no need of being governed. She has need of being set free. Reform! Why, everything is yet to be done. The present state of affairs economically is idiotic, infamous, destructive. Protection is bleeding us white. The people are crushed under their fiscal burden. A reform is fundamental reform which would change the basis of our economic existence—the establishment of a tax on land

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values. But of this reform M. Caillaux has no idea. And besides, even if he had .

Other notes in this series deal with such topics as "The State as Providence," "The Paternal State," "Secrecy in Foreign Politics," "The Monopoly of Primary Teaching," and others; and to a foreigner they are interesting as side-

lights on French politics.

We note that on the first and third Thursdays of each month lectures are to be given in Paris on "The Social Philosophy of Henry George." The first meeting on the 23rd November, seems to have been in every way satisfactory. The chief articles this month are: "Henry George and his Ideas," a luminous little article on our principles; "La Patrie," and "La Femme et la Terre," which seem to break new ground.

The French League, and above all M. Georges Darien. the Editor, are to be congratulated on the show they are W. A. M.

NORWAY.

LAND VALUES SOCIETY FORMED.

A correspondent writes informing us that on November 12th a Society was formed in Christiana called the Society for the Taxation of Land Values. Its objects were stated to be to promote agitation in favour of legislation for the Taxation of Land Values, thereby securing easy access to all natural opportunities, putting an end as far as possible to speculation in increased land values, and securing to the whole community that value which is created socially apart from the individual efforts of the people. The Society will publish a journal called Retfaerd (Justice). A prominent worker for the new Society is Arne Garborg

That any species of property is permitted by the State, does not of itself give it moral sanction. The State has often made things property that are not justly property but involve violence and robbery.—The Condition of Labour.

DEMOCRATIC ELUSIONS

Is the title of a series of articles now running through "The Open Road," and written by a member of the English League for the Taxation of Land Values. These articles are designed to let a little daylight into the minds of those who profess and call themselves reformers, but who unhappily happen to have got on the wrong track so far as the Land Question is concerned.

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"They have Moses and the prophets; let them near them" (Luke xvi. 29).

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Land Values

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NOTES OF THE MONTH.

An Active Propaganda.

We direct the attention of our readers to what is said under the "News of the Movement" of the propaganda now being undertaken by the United Committee in the country districts, in industrial centres and throughout London. In conjunction with the numerous meetings that have been arranged a new set of leaflets covering every aspect of the question has been prepared for distribution. Half a million of these leaflets will be printed to begin with. In the country districts emphasis is being laid upon the practical proposals embodied in the Land and Taxation Reform Memorial, and this message of relief from taxation upon industry and improvements by the rating and taxing of land values is being as enthusiastically welcomed by the people in rural areas as it has been by the workers in the towns.

The rural campaign has commenced in Wiltshire, and already twenty meetings have been held in the villages, and a similar active campaign is being undertaken in Norfolk and other counties. This is the necessary reply to all the make-believe reforms which have been preached up and down the country these last ten years, and the people are hearing it gladly, for they see that there can be no redemption for the countryside unless the machinery of taxation is used to destroy the power of monopoly. The policy which is good for the towns in this respect is also good for the country districts. Experience at these meetings shows how suicidal and foolish the policy of the Government was in exempting agricultural land from the beneficent provisions foreshadowed in the land clauses of the Budget of 1909–10.

A Gratuitous Advertisement.

We reprint elsewhere a paper by Mr. T. G. Chambers, F.S.I., on "The Present Trend of Legislation with regard

to the Taxation of Land," which appeared in the LAND AGENTS' RECORD of the 23rd December, 1911. We warmly appreciate the compliment which Mr. Chambers and the LAND AGENTS' RECORD pay the United Committee in this extended reference to their policy and propaganda. For years we have had to struggle against great odds for the opportunity to put the case for the Taxation of Land Values before all classes of the community, and now the landed interests and their agents are joining in. their aid. Our enemies, it has been truly said, can only help us a little less than our friends, and we cordially welcome all such opposition. We have our army of supporters, ever-growing in every public place, and the defenders of monopoly can no longer remain silent. Their awakening has come a little late in the day and their agitation can serve no purpose but to confirm the Taxation of Land Values in the affection of the people and hasten the day when the change we advocate will be firmly established.

Sir Edward Grey.

Addressing a meeting of his constituents at North Sunderland on Saturday, 20th January, Sir Edward Grey, commenting on the 1909–10 Budget [see page 225], said:—

There are things in the Budget, like the unearned increment duty on land, which bring in practically nothing today, but which is going a generation hence to bring in a great deal. We did not think it fair to take anything out of the pockets of people which was already legally there, and we are not going to take any unearned increment duty upon land which exists at the present moment. We are going to start fair from the date on which the Budget was passed, and we are not going to take any present unearned increment duty about which there was so much criticism, and was so hotly opposed by the other side.

To put it mildly, this is a remarkable statement, coming as it does from a member of the Cabinet. The Liberal Party are pledged up to the hilt on the Taxation and Rating of Land Values, and there are powerful forces within the party making constantly for this policy.

The valuation of the land now in progress is to reveal the true economic value of the land, and upon this value it is the declared policy of Liberalism to levy rates and taxes, while correspondingly, in the words of the Lord Advocate, "blotting out buildings and other improvements from the standard of Rating."

Land Reformers accepted the land clauses of the Budget for the sake of Valuation. It was around Valuation that the battle of the Budget raged. Without this promise the Budget would have been a Barmecide feast, and the arbitrary and discriminating land taxes would have met with uncompromising opposition.

Former Views.

In former times, when in the cold shade of opposition, Sir Edward Grey knew more and better about Land Values. We have often quoted his encouraging words at Leeds in 1899, and they will stand quoting again. He said:—

I am sure of this, when you take such a question as Taxation of Land Values, that the party which first masters that question, which first makes it its own, which can show that it is really capable of dealing with it, and is really prepared to deal with it, and is not going to let itself be hampered by vested interests for exercising its intelligence upon it freely—that party will have a great and solid ground upon which to appeal to the country.

These are bold, courageous, and inspiring words. They were taken to be such when they were uttered and had their influence in bringing the Liberal Party to the question. The Taxation of Land Values as then referred to by Sir Edward Grey was understood to mean the straightforward policy of rating and taxing Land Values, with the corresponding unrating and untaxing of labour, trade, and industry. It is astute, to say the least of it, to substitute this foreign-made increment tax, to foist it upon the people with eloquent language, and to pretend—as too many Liberals in high places do—that the Taxation of Land Values and the increment tax are one and the same thing. This is the method that is adopted with the Whig Liberal who, being opposed to the Taxation of Land Values, is yet eager to prove that the oft-repeated pledges of Liberals have been amply fulfilled.

But we have no fears regarding the triumph of our policy. The municipalities of the country will again force the pace for the local Rating of Land Values, and this time they will have a powerful and well organised Land Values Group in the House of Commons to speed their urgent and pressing demand. Pace Sir Edward Grey, the same "great and solid ground upon which to appeal to the country on the Taxation of Land Values" is still available for "the party which is really prepared to deal with the question."

The Prime Minister's Attitude.

It is quite plain that the Foreign Secretary is not "prepared" to undertake the responsibility. He is evidently up against the "vested interests" and finds himself so "hampered" that he has to escape into the jargon of the schools. "We did not think it fair," he says, "to take anything out the pockets of people which was already there, and we are not going to take any unearned increment duty upon land which exists at the present moment." Who are the "we" he refers to? His own chief, the Prime Minister, has defined Land Values, as a publicly created value, and that being so the "people" who now confiscate this value are appropriating, by law, what is not theirs. The object of the Taxation of Land Values

is to alter the law so that the public, who create Land Values, may come by their own.

Mr. Asquith has promised the municipalities the Rating of Land Values, and he is likely to keep his word.

A "Windfall" for Slum Owners?

There is a striking and significant passage in the speech which Mr. Lloyd George delivered at the Church Conference in Cardiff on the 29th December. He indicated that if he had the power and the means he could solve the housing problem by a wholesale scheme of State purchase. His words are worth noting:—

Since 1880 the cost of the preparations for war have gone up in this country alone by 50 millions a year. What is it since the year 1896, quite a recent date? They have gone up in this country by 37 millions a year. Why, with half that sum any statesman would undertake to clear out every slum, and not merely clear out every slum, but to build the houses suggested by Bishop Welldon in order that children should be brought up under conditions that will make them good citizens in this land.—(South Wales Daily News, 30th December.)

The Unionist Party have anticipated the Chancellor of the Exchequer with a Housing Bill on these lines which has been introduced to the House of Commons. It proposes to set up Housing Commissioners with a fund of a million pounds to be used for slum clearance and building schemes. The Daily News of the 9th December rightly condemned this proposal in most emphatic terms as being a repetition of those municipal schemes which had given "the slum owner a heavy reward for carrying on a business which is as immoral and anti-social as the white slave traffic," and it declared that "the million pound fund of the Housing Commissioners would be simply a bonus to the slum landlords, a bonus that would be heartily welcomed by them and would not carry housing reform very far." What then shall be said of the suggestion thrown out by a Liberal statesman that many millions of pounds might have been devoted to clearing slums and building houses?

While we are indebted to Mr. Lloyd George for his repeated reminders of the existence of dreadful poverty, we cannot distinguish proposals such as these from the similar "reforms" advocated by the pro-landlord Conservatives. Mr. Lloyd George's hint to the churches is but a hint to the slum owner that there is money galore for him in Liberalism. It is also a plain indication of the state of Mr. Lloyd George's mind on the subject. Does he really mean to vie with the Opposition in their declared policy of land purchase? Disaster lies that way for Liberalism.

The Taxation of Land Values is the radical remedy for bad housing conditions. Time was when Mr. Lloyd George publicly recognised this to be so. Speaking at Newcastle on the 4th March, 1903, he said: "Take the question of overcrowding. This land question in the towns bears upon that. It is all very well to produce housing of the working classes bills. They will never be effective until you tackle the taxation of land values." What the worker wants is a rise of wages. This is what he is striking for, and when he gets it he will leave the unwholesome slums of his own accord. When wages are £1 a day instead of £1 a week, the Church and Mr. Lloyd George will find the working man able and willing to look after himself. This will come without money and without price when we render unto Cæsar the things that are Cæsar's.

A Labour Leader's Views.

Mr. Snowden, M.P., speaking on "The Abolition of the Idle Rich" at a meeting of the Fabian Society and the Independent Labour Party held at the Memorial Hall, Farringdon Street, on 12th January, said he advocated a time limit, and suggested that if a measure were passed to the effect that, on the demise of a present owner of land, or at the end of the lifetime of his direct living heir, the

land reverted to the community, without any financial compensation whatever, the State would be in a position to provide its own capital and obtain a large private income. It might not be as easy to apply a time limit to railways, but if they acquired them they would probably follow on the old lines of buying out the present railway shareholders. He would like to see a vigorous agitation for the abolition of all forms of indirect taxation, whether it took the form of taxes upon the people's tea or the taxation of people's wages to provide for doctoring and medicine.

We are about tired reading and listening to academic adult Sunday School views on the land question by Members of Parliament. If Mr. Snowden believes in his "time limit" for landlords let him put it in a Bill for the House of Commons. We know our Mr. Snowden: he blows hot and cold on the taxation of land values; at one time scolding the Liberals in a religious magazine for not hurrying on with this measure; later on we find him advocating what he calls the Socialist plan for solving the land question—to resume ownership of the land and compensate the holders to the full. This position is again abandoned for one of no compensation whatever. This time he appears to have come across some old paper on the subject, which we have often met at a literary society debate. As a politician of no mean order Mr. Snowden knows better. He knows also the seriousness of the land question and he should be above fooling with a problem the practical solution of which is at hand. We are thoroughly at one with him for a vigorous agitation for the abolition of indirect taxation, for the alternative policy is the direct taxation of land values. Mr. Snowden is an able politician with power and influence in the Labour Party, and we cannot help regretting his inability to understand the significance of our practical proposals. Throughout the country the Labour Party of which he is a recognised leader, is overflowing with men who are for our plan and who never fail to advance it as one worthy of their support.

Another Labour Leader.

Mr. J. Ramsay Macdonald, M.P., the Chairman of the Labour Party in the House of Commons, made the following significant statement on the 15th January 1909, on his return from a visit to Australia:-

I have come back more convinced than ever that the first thing the Labour Party at home must do is to break up the land monopoly. We are playing with it now, and you don't discover that until you go to Australia and see what they are doing. They are breaking up all the large estates, and making it the easiest thing imaginable for a man to get upon the land and have a small farm of his own, and bring up his children there.

The Labour Party are in power in Australia and they have done something to break up the large estates by the taxation of land values. In crippling land monopoly they have done well, and have their reward in the admitted general prosperity of the Commonwealth. The Liberal Party in Great Britain have commenced the attack on land monopoly, and the Labour Party are with them. It is the solemn duty of every progressive and democratic citizen to press onward with this policy. Delay is dangerous.

"Advance, Australia."

THE EDINBURGH EVENING NEWS of the 11th November reported as follows :-

The annual general meeting of the Caledonian and Australian Mortgage and Agency Company was held in the offices, 5, Albyn Place, Edinburgh, on Saturday. Mr. F. D'A. Willis, who presided, said the outstanding feature of the year under review, as affecting not only their Company, but all similar companies operating in Australia, had been the imposition of new and oppressive land taxes by the Commonwealth Government and by the Government of the State of Victoria on the unim-

proved capital value of land. They were told that in many cases the new taxes had wiped out the entire income from property, and had left a large deficit to be made good by the unfortunate landowner. It seemed to them that, apart from all question of right and wrong, it was against the best interests of Australia that these penal taxes should be imposed. So far as they were concerned, they had this year paid £651 Is. of land tax, which represented more than 12 per cent. of the year's income from their properties in Australia, more than seven-tenths of 1 per cent. of the total capital value of all their properties in Australia, and one and a fifth per cent. of the total unimproved capital value of their properties. In addition, they had had to pay Victorian Income-tax and a variety of other local and municipal taxes. They could not afford to do business on these terms, and after anxious consideration the directors, in consultation with the agents in Melbourne, had decided to realise the Company's properties in Australia as opportunities offered, and to bring home the proceeds and invest them on this side. During the year under review they made investments in London amounting to £6,817 10s. 5d., and they had since arranged to invest a further sum of about £20,000, which was in course of transit when the accounts were closed at 30th June. The report was adopted, and a dividend of 3 per cent. for the year was declared.

This is a tale of woe for the "unfortunate landowners," who were hoping to reap a benefit by speculating in a value they had neither created nor were responsible for, but other people will be difficult to convince that those "penal taxes" have done harm to the "best interests" of Australia. Australia has declared that land monopoly must go, and this land speculators' report only goes to show how it is going, to the everlasting good of the Australian people. Some working people have taken over the land that the Caledonian and Australian Mortgage and Agency Company have been obliged to let go, and we can safely assume their late properties are now being *used* instead of being held **idle**. The result of this policy is witnessed by the phenomenal prosperity of the Commonwealth.

Valuation.

The Australian Federation graduated land values tax in its first year of operation has produced nearly £1,400,000, in spite of the foolish exemption of land valued below £5,000. This comes by way of the Australian Finance Act obliging the owner to return in the first instance his own estimate of the value of the land he owns. This is highly suggestive and should be borne in mind by those concerned when the inquiry into the working of the valuation part of the 1909-10 Budget comes to be made. As reported in our January, 1912, issue, the Chancellor of the Exchequer has agreed that there must be an inquiry sooner or later. The sooner the better.

Land Monopoly and Housing in Ireland.

According to the CORK WEEKLY EXAMINER of 2nd December, the Clonmel Corporation are experiencing no small difficulty in carrying out their second scheme for building cottages for the workers of the town. The first scheme was delayed, and the cost much increased by the demand of site owners. In the present scheme, which embraces a total of forty cottages in various parts of the town, trying difficulties are also being experienced. As regards the James's Street site the demand of the landlord, Mr. Richard Bagwell, D.L., was so heavy, that the matter had to go to arbitration. The arbitration inquiry was held in the Town Hall, when it appeared from the statement of Mr. T. F. O'Brien, Corporation solicitor, that when Mr. Bagwell was asked to sell the site, which comprises only 27 perches, he demanded £150, which worked out at £1,200 an acre, or £5 10s. per perch. Mr. J. F. O'Brien

Town Clerk, in his evidence, stated that the Corporation had bought land in various parts of the town, and the compensation paid ranged from 6s. 9d. to £1 2s. per perch. That, he believed, was the highest price paid for land in Clonmel within living memory. Mr. Brunicardi, Borough Surveyor, valued the site at £20, which would be about 25 years' purchase. There was an acre of land adjoining let at £3.

Here is yet another illustration, this time from across the Irish Sea, of the working of land monopoly and of the injustice of the existing rating law. On the one hand workers starved for the want of houseroom, and on the other hand landowners holding back suitable land at ransom prices, which, if paid, would ruin or seriously cripple any public or private improvement scheme. Were the principle of rating land values established the Clonmel Corporation could speedily deal with the obstructive landowners by accepting the value they put on their land and rating them accordingly. It is a proposal which is absolutely just both to the landowner and to the community. But its most wholesome result would be to prevent the withholding of land and, in this case, allow for the immediate provision of cottages to those who at present are denied the right of habitation until the exorbitant demands of the monopolists are satisfied. In the face of experience of this kind, Housing and Town Planning Acts without powers to rate or tax land values are proved failures. As the Prime Minister has truly said the necessary complement of town planning is a complete reconstruction of our valuation and rating system.

The Prime Minister on Town Planning and Rating.

With regard to the probable effect of the Housing and Town Planning Bill standing by itself, Mr. Asquith, in the House of Commons, on May 12th, 1908, stated that "the Government were quite as alive as his hon. friends were to the necessity of accompanying this by legislation for a proper system and method of valuation." Again, speaking to the National Liberal Federation at Birmingham, on June 19th, 1908, Mr. Asquith referred to the Bill, and said: "I agree with those who think that its necessary complement is a complete reconstruction of our valuation and rating system."

The "Equitable" Fire in New York.

The New York State Superintendent of Insurance, Mr. Hotchkiss, in order to counteract the extravagant reports about losses supposed to have been suffered by the Equitable Life Assurance Society in the recent fire, has, according to the TIMES of January 16th, on his own initiative telegraphed to the insurance commissioners throughout the United States and Canada the following:—

Effects of the fire in the Equitable Life much exaggerated. Security and policy vaults thought intact. Surplus adequate, hence no possible loss to policy-holders. Records, save those of executive, correspondence, and actuarial departments, safe in another building. Home office building for years not counted asset above land value. Commenting on this a correspondent (F. W. Garrison) writes:—

It may not be superfluous to comment on the letter which the General Manager of the Equitable Life Assurance Society has sent to the Press to reassure policy-holders. So far as the Society is concerned it appears that the destructive fire in New York has merely performed at public expense a work of demolition which the Society was preparing to undertake in its own account. The ground on which the building stood, "covering a full acre of land close to the money centre," has so increased in value as to compensate the owners for the wealth destroyed by the conflagration. This is but another illustration of the way in which land values are created, so strikingly revealed by their rise after the disastrous fires of Baltimore

and San Francisco. The great insurance company may well look with complacency upon the social insurance guaranteed to it by the subtle action of antiquated laws. It is thus able to debit a land-hungry community with a loss which ought to be non-transferable. It is to be hoped that the object-lesson will strengthen the hands of those who have been urging before the New York Legislature a measure designed gradually to transform taxation from a deadly burden upon industry into a just charge upon monopoly.

"The Magic of Land Ownership."

The magic of this mystic phrase seems to be somewhat exploded, and some other phrase will soon have to be invented to take its place. For "the innate desire in the British breast for a little bit of freehold," of which we heard so much a few years ago—mainly from those who had secured for themselves a very big slice of this precious privilege—seems to be passing away. For, according to The Daily Chronicle (January 11th, 1912): "The Committee of the House of Commons appointed to investigate the effects of the breaking up of large estates has presented its report to the President of the Board of Agriculture.

"We understand that the committee will report against tenant purchase, their inquiries having satisfied them that there is no demand for ownership or State-assisted purchase among agricultural tenants in England and Wales." So far so good. But the Committee still recommends that "when large estates come into the market they should be bought by the State (not by the County Councils), and then let to tenant occupiers, who will enjoy complete security of This proposal should be warmly welcomed by such land-holders as want to dispose of their holdings; but we fail to see how it would benefit the tenants, unless, indeed, they are to be secured low rents at the expense of the general taxpayer. We suppose that the general question of Rating Reform, or of the Rating and Taxation of Land Values, was outside the scope of the Committee's investigations, or they might have stumbled across a plan whereby low rents, low rates, and security of tenure would soon be within the reach of all tenants, not only of State tenants.

The "Times" and Native Rights in Nigeria.

Commenting on "The Natives' Rights Proclamation, Northern Nigeria," January, 1910, The Times during the same month wrote as follows:—

On January 1st of this year the most far-seeing measure of constructive statesmanship West Africa has ever known was put upon the Statute Book. 'The Land and Native Rights Proclamation' consecrates the three main principles of native law and custom, first, that the whole of the land, whether occupied or unoccupied, is 'native land'; secondly, that the land is under control and subject to the disposition of the Governor, to be 'held and administered by him for the use, need and common benefit of the natives of Northern Nigeria'; and thirdly, that the Governor's power shall be exercised in accordance with 'native laws and customs.' For the rest, and without going into detail, the measure can be described as expressing the native system, and the natural developments of the native system, in English. It is not, in Nigeria, an innovating measure, but a conservative measure; not an experiment, but a preservation of It is not a measure of land nationalisation, the status quo. because land nationalisation means State control of the land and all that is done upon it. What this measure does is to provide for the communalising of the communal value of the land, leaving the occupier full control over the use of land and full benefit for his private enterprise upon it, with payment of rent to the community to which the land belongs, instead of to a landlord. The individual's right to all that is due to individual work and expenditure, but not to the communal value, is secured. No freehold can creep in and no monopoly profit can be made out of the land. The 'holding up' of land for speculative purposes is, in effect, penalised, while the man who is industrious is not made to pay more as to the outcome of his enterprise. At the same time the basis is laid for a land revenue which, with the years, will be the chief source of income of the Government—the healthiest form of income, perhaps, for any Government."

We feel we owe an apology to The Times for not having previously noticed this notable utterance, which certainly reveals a more profound insight into fundamental problems than any other we have ever found in its columns.

A Fight for Free Shelter.

A correspondent to the TIMES of 3rd January writes:— I seldom go along Fleet Street after midnight, but, happening to do so at half-past twelve this morning, I saw twenty or thirty men running along towards Ludgate Circus. Soon these were followed by scores of others, all obviously of the poorest type. Old men and mere boys elbowed one another, and middle-aged men were in the majority. All streamed rapidly eastwards, and all apparently in search of some common objective. I turned with them and found that they were seeking an official of the Salvation Army.

This unfortunate man, a pleasant-faced person in uniform, was run to earth just by Ludgate Circus, and he was soon surrounded by at least a hundred men. The united and vigorous efforts of three City constables were required to enable him to do his work, which was the distribution of free tickets entitling the holders to a wash, shelter, and food at Middlesex Street.

One of the men showed me his ticket and said he had a long walk to get to the shelter, but that it was worth it, for he was a sugar-boiler out of work, and had had the good luck to get tickets two or three nights in succession. A constable informed me that a similar scene was to be witnessed in the district every night.

It is not my purpose to do more than place on record what I actually saw, the moral is too obvious to need comment. One gentleman, who has seen the incident night after night, remarked to me that it was "a melancholy and dangerous horde," and so it is. If possible the grim suggestiveness of the onrush of these destitute, homeless men was heightened by one who shuffled along singing "'We all go the same way home '—hurrah for old 'General' Booth."

Women and the Land Question.

The Freewoman (a Women's Suffrage paper published in London) contains a letter from Mr. C. F. Hunt, an American correspondent, who draws attention to the fact that the American suffragist movement is beginning to recognise that political power is of no value unless it is used to bring about economic as well as political freedom. Commenting on this letter the Freewoman says:—

"The fact that the woman's movement in England has been so absorbed in the sex franchise monopoly accounts wholly for the fact that the subject of land monopoly, and every other monopoly, has been ignored by the women Suffra-We do not believe, however, that women can long maintain this algof attitude. Their invasion of the labour market is now a fact, and a highly successful one. But women-and men-are beginning to realise that it has been successful largely because women have been ready to accept less than a living wage. . . . This—and the fact that the invasion of women workers is increasing and will increase still more-makes it clear that new resources of labour must be opened up. The land monopoly, with its Thuglike grip round the throat of industry, will then be recognised for what it is. Women are not blind to it at present; but they do not see the urgent necessity. The necessity has not become pointedly personal.

The Suffragist papers have done much to expose the deplorable conditions which the mass of working women have to suffer and this is useful work, but the leaders of the franchise movement have a more urgent duty to perform in showing how these conditions arise and how the vote can be used to remedy them. We can understand women not seeing the urgent necessity of removing "the Thug-like grip of land monopoly round the throat of industry": we have experience of trying to show it to : we have experience of trying to show it to men; but we cannot quite appreciate the difficulty the FREEWOMAN has in showing its public this "urgent necessity" as one good and sufficient reason why women should have the vote. The lesson the women have yet to learn is the lesson men are coming to learn, namely, that political freedom, apart from economic freedom, is worthless. They have to answer Henry George's question—What is the use of giving men the vote and forcing them to tramp?

Darkest Glasgow.

In accordance with instructions from the Health Committee of the Corporation of Glasgow, Dr. A. K. Chalmers, the Medical Officer of Health, has prepared a report on insanitary and obstructive buildings in congested areas in the city. The GLASGOW HERALD of the 9th January devotes a leading article under the title "Darkest Glasgow to this very instructive report. "It belongs," the HERALD says, "to a series of documents in which some rude shocks are given to the complacence with which we are disposed to regard our undoubtedly remarkable material progress and hardly less notable achievements in municipal adminis-We wish some of our friends who so proudly parade trade and income-tax returns would take these wise words to heart. The increase in the national wealth does not reach the slums, and wretchedness persists in spite of ever-swelling imports and exports. There is only one way out of "Darkest Glasgow"—through the ring fence of land monopoly. Taxation of houses makes houses "fewer, worse, and dearer." Taxation of Land Values will shift the land speculator and make houses more plentiful, better, and cheaper. It will do this by lowering the rent of land causing a demand for labour and raising wages.

Another View of Glasgow.

The Glasgow City Council at a meeting held in the City Chambers, Thursday, 25th January, once again considered the Taxation of Land Values [see page 227], and resolved by a vote of 43 to 11 to take action once more in demanding powers from Parliament to rate Land Values. On this question Glasgow has proved itself to be a City on a hill. Its Council speaks for an electorate fully informed and convinced of the need for the new rating system. We look to the Council to revive the brilliant municipal agitation of ten years ago, and to seek, without delay, the co-operation of the Local Rating Authorities of the country. The municipalities should make it plain to the Government that the time has come for the fulfilment of their promises made as far back as 1906.

VOLUME XII. OF LAND VALUES.

A limited number of bound copies of Volume XII. of Land Values (June, 1908, to May, 1910) fully indexed, are now on sale by the United Committee for the Taxation of Land Values, 11, Tothill Street, Westminster, London, S.W., price 5s., carriage paid.

Those of our readers who have kept their copies of the paper, month by month, and desire to have them bound in their own style, can have a copy of the printed index for 6d., post free.

"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual."—Henry George.

THE LINE OF ADVANCE.

It is now six years since Sir Henry Campbell-Bannerman's Government was returned with an overwhelming majority, pledged to the Taxation of Land Values, as a means of securing to the public the benefit of public values, freeing the building and other trades from the rates which now act "like a hostile tariff" against them, reducing overcrowding and exorbitant rents, and giving would-be cultivators access to the soil on fair_terms.

The friends of the movement in Parliament organised themselves into a Land Values Group, several members of which have since received ministerial appointments. Opinion in the House of Commons consolidated and broadened in favour of a scheme of universal Valuation as the basis of transferring the burden of rates both in town and country on to Land Values. A Bill was drafted, and deputations waited on Sir Henry Campbell-Bannerman and Mr. Asquith, who freely admitted the justice and urgency of the proposal and the obligation of the Government to deal with it.

But for several years the reactionary element in the Ministry—especially the Department whose duty it was to prepare and introduce a Bill for the reform of the rating system—blocked progress. The Scottish Bill was allowed to be mangled to death by the House of Lords without serious protest, and England was given in the name of "land reform" only such measures as the Small Holdings Act and the Housing and Town Planning Act, which are now generally admitted to have been "of very great benefit to the landowners," and to no one else, and which, as we predicted, instead of easing the economic pressure and giving better opportunities to land users, have increased the power of the monopolists to rob the community and withhold from the workers their birthright in the land.

By-election after by-election showed the disappointment and disgust of the public. Our friends in Parliament were roused to further effort, and were only induced to withdraw their amendments to the Housing and Town Planning Bill, in favour of a preliminary provision for the valuation of land apart from buildings, by Mr. Asquith's statement in the House of Commons (12th May, 1908), that Mr. Burns would at an early date introduce a Valuation Bill with two objects; first, to make uniform as far as possible the system of valuation; and secondly, to provide for a separate valuation of sites and buildings.

This specific promise again came to nothing, and in response to further protests and questions in the House, general assurances were given by the Government that in spite of the inexcusable failure to introduce a Valuation Bill for England, and of the destruction of the Scottish Bill by the House of Lords, other means would be found before the dissolution of

Parliament to provide for an equally, or more, complete and satisfactory system of Valuation. The meaning was clear, especially when it was remembered that there was a truly democratic and adventurous Chancellor at the Exchequer, who was looking for fresh sources of revenue. Hopes rose high when, in December, 1908, Mr. Lloyd George declared :-- "I mean to raise those taxes in a way that will not interfere with any productive industry in this country. . . . We want to do something to bring the land within the grasp of the people." Again, speaking in the House of Commons on 25th February, 1909, Mr. Lloyd George said they could not deal with the question of rates without altering the basis of valuation. He referred to the unfortunate end of the Scottish Valuation Bill, and said: "they were considering whether there were not other methods of dealing with that important question."

History will record how those hints and promises were made good in the great Budget of 1909, which, according to the testimony of friends and foes alike, restored the fortunes of Liberalism. The land clauses of the Budget, and the speeches of Mr. Lloyd George, in which he declared that at last an account was to be taken between the monopolists and the public, took the wind out of Tariff Reform and Socialist sails, rallied thousands of waverers to Liberalism, and started such a wave of enthusiasm as carried away the age-long obstruction of the House of Lords, and made it possible at last for overdue questions, like Home Rule, Welsh Disestablishment, and Electoral Reform to float to settlement, which they could not have done of their own motion.

While those questions for the time occupy the political stage, we have a moment to take stock of the present position of our movement and to shape our policy for the future. Where have we got to? Are we on the right road? What is the next stage towards the goal?

We have a national Valuation Office which is making a valuation of all land as directed by the Budget, which will be more thorough, complete, and uniform than would have been possible under any system of rating reform carried out by the existing local authorities; the Budget taxes are being slowly collected—on the increment of land value in respect of certain classes of land on casual occasions, on the land value of certain arbitrarily defined "undeveloped land," and on mineral rights; and the claims of the local authorities to share the proceeds of such taxes are under consideration.

On all these three points—the valuation, the taxes, and the division of proceeds between the State and the local authorities—the time is ripe for further advance. Public opinion is demanding something simpler and more workable in valuation and taxation, and a speedy solution on just and effective lines of the old question of national aid in relief of rates.

As regards valuation, what we want is a record of all land values for the time being. The delay and expense, of which all now complain, is due largely to the Budget requiring buildings and fixed machinery and timber to be valued, although no tax is to fall on them. If the valuers had to ascertain land value only, the valuation might be completed in a third of the time. Next, the value ascertained should be the whole land value and nothing but land value. It

should be the whole land value in all cases, whatever dealings there may have been with the land, and not subject (as under the Budget system) to deduction for "fixed charges," i.e. feu duties, &c., charged on the land, which under the present valuation has produced the absurdity of land values of an apparently minus quantity. On the other hand, there should be excluded from the assessment the value of all improvements, including those which increase the value of land for agricultural purposes, which are not excluded under the Budget valuation. Lastly, the valuation should be made not as in 1909, and then again only on the casual occasions of sale or death, but up to date and periodically often enough to make it always an accurate record of the amount of land value for the time being enjoyed or controlled by each of the persons interested in any piece of land.

These few and simple but important alterations could be made at once and fitted into the existing law and practice. We should then have all that is necessary for a straight, simple, uniform, universal annual tax on all land values, to be levied on each of the persons interested in such land values in proportion to his interest.

Such a tax might at once supersede the present partial, spasmodic, unintelligible, harassing Budget taxes, to the benefit of the revenue, which would get a certain and regular return with much less trouble and expense, and to the relief of the taxpayer, who would no longer be mystified and irritated by uncertainty and the "hard cases" arising from the present illogical and arbitrary system, which vex the righteous souls of Captain Pretyman and the Land Union and the ESTATES GAZETTE, as much as the "cruel and relentless" spirits of the United Committee. In response to pressure from Captain Pretyman and Mr. Austen Chamberlain, Mr. Lloyd George, in the House of Commons on December 13th, 1911, announced his readiness to accede to the demand for an Enquiry with a view to simplification, and he suggested that in promoting such an Enquiry the Land Union must have been in secret co-operation with the Single Tax Union. Simplification must inevitably take the lines indicated above, and we trust that our friends in Parliament will join hands with Captain Pretyman in pressing for and serving on such an Enquiry at the earliest possible moment.

On the last remaining point also-national aid in relief of rates-events are moving slowly but surely towards a solution on land values lines. We have quoted above Mr. Asquith's pledge as to valuation, and on more than one occasion he has emphasised the necessity for sweeping away the present wasteful and ineffective system of doles out of national taxation. On February 7th, 1909, Mr. Lloyd George said: "They could not deal with the question of rates without altering the basis of valuation. Government could not possibly deal with the whole question by promising additional subventions, which led to extravagance and confused the issue. The intentions of the Government were intimately mixed up with the finance of the year" (i.e., the Budget proposals of 1909).

Speaking in the Carnarvon Boroughs on the 9th December, 1910, with reference to the Budget, Mr. Lloyd George said: "When we get the complete valuation we shall have a basis then for re-adjusting the burden of the local taxation, and I hope before I have the privilege of meeting you again there will be such a re-adjustment of the burdens of the local taxation that you will have gained by the valuation, and not lost,"

Again, in the House of Commons on 13th December, 1911, Mr. Lloyd George referred to the Budget valuation, and said: "It will be of enormous value, not merely for the taxation we imposed under the Budget of 1909-10, but for the reconsideration of the problem of local as well as Imperial taxation.'

Nominated by the Chancellor of the Exchequer, a Committee is now sitting to consider the relations between local and national taxation. It is most important that no tinkering with the problem should take place before that Committee has concluded its enquiry, and the results have been made public and fully considered. The Land Values Group of Members of Parliament have given evidence before the Committee, which has no doubt followed the lines of the Memorial signed by 173 Members of Parliament and presented to the Prime Minister and the Chancellor of the Exchequer, urging the hastening of valuation and the levy of a national tax on land values, the proceeds to be applied to the relief of rates in paying for part of the cost of such national services as Education, Poor Relief, Main Roads, and Police, and asking that Local Authorities should be empowered to levy rates on land values. The problem, in view of the intolerable burden of local taxation on the present system, requires immediate and drastic solution. The land values solution holds the field alone, so far as any definite and responsible public proposals are concerned, and it would appear to be the only solution consistent with the public pledges of the Government.

The programme of the Memorial (which includes also the substitution of Land Values Taxation for the present taxes on tea, cocoa, sugar, and other food) will be pressed forward vigorously in Parliament and on the platform. With the simplification of the Budget valuation and taxes, it might be put in operation at an early date. The other branch of the agitation-the demand of the local authorities for power to rate land values—is equally important. agitation will be the foremost feature in the coming municipal elections, especially in London. The revived interest in the question shown by the Glasgow Town Council, the prime mover in the municipal agitation, is of good omen in this connection. A vigorous campaign is in progress in the agricultural districts, where the injustice and obstructive character of the present rates is being more widely and seriously felt, owing to the growth of the movement for small holdings which is arrested and penalised by the present system. Here, too, the national tax will play an important part in re-adjusting the burden and giving to the rural districts and the agricultural industry the real relief, of which the Agricultural Rates Act was a mockery. The taxation of land values is to be found the only just measure of what each individual and each locality should contribute to the public revenue.

The first proposal that the Budget taxes should be divided equally between the State and the local authorities has satisfied no one, and has no finality about it. The Enquiry which the Chancellor has promised into the Budget valuation and taxation should be taken in conjunction with the enquiry of the Committee now sitting on local and national finance, and action with regard to the relief of local taxation should only be taken on the combined result. The only solution which will be just and give permanent relief will be to make land values the basis of assessment for all services locally administered, and to defray part of the cost of such of those services as are predominantly national out

of a levy on land values over the whole kingdom.

THE RECORD TRADE RETURNS FOR 1911.

A TRAGIC OBJECT-LESSON.

The Trade Returns for the year 1911 have been published; they have galvanised into activity a veritable stage-army of Protectionist and Free Trade scribes, who are making them the subject of a glorious sham fight, which they, at least, appear to take very seriously. The one is loudly asserting that the figures are of no significance whatever, mean nothing and prove nothing; that a really diminishing output and shrinking trade are only covered by the high money prices prevailing—so "Hurrah for Tariff Reform! The other is hysterically repeating that they are of the utmost importance, demonstrating beyond dispute not only the superiority of the existing fiscal system over any system of Tariff Reform that could possibly be devised, but that, thanks to its existence, the country itself is increasingly wealthy and the lot of the industrial masses of the people one of unprecedented prosperity—that Great Britain, in fact, is the one sound, healthy spot in an otherwise unsatisfactory world. They are both enjoying themselves immensely, seriously studying one another's wordy effusions. pouring broadside after broadside into one another's ranks, making lots of noise, "sound and fury signifying nothing," but doing one another no real harm, impressing nobody and convincing nobody.

The battle is a sham one, got up to impress, if not to deceive, the uninitiated. We note with satisfaction, however, that the great masses of the people are as little impressed by it as they are by the figures round which it rages. They are not prepared to deny that the country is very wealthy, but they know full well that they have little or no share in the wealth. These busy, wordy scribes may demonstrate to their hearts' desire that the working bees of the hive must be enjoying a period of unexampled and unprecedented prosperity, but in their homes and surroundings they can find no signs of it. Poverty and misery, dissatisfaction and discontent, unceasing toil for inadequate wages, are still rife amongst them. Bitter strikes, culminating at times in a state of things closely approaching civil war, are still the order of the day.

For our part we do not propose to take part in this controversy; but we are not prepared without protest to allow the ignorance and credulity of the masses of our fellow-citizens to be practised on to the extent of inducing them to accept a mere fraud as if it were the genuine article, the one alternative to which is the acceptance of another similar fraud offered them under the plausible and attractive name of Tariff Reform or Reciprocity or Protection. British Free Trade is, in truth, but the shadow of a promise. To convert it into a beneficial, life-giving reality, securing to each working citizen his due share of the national wealth and prosperity, is the work of the true progressives of the present generation, of those who know what real Free Trade is and what it involves. For, as Henry George warned us over a quarter of a century ago, "The battle for real Free Trade in this country has yet to be fought." To-day the battle has commenced. If the issue is still doubtful, if the troops upon whom the ultimate issue depends are still wavering, this is not due to the strength of its opponents, but to the weakness of its avowed supporters, of the oldfashioned, narrow, "orthodox Free Traders," who, armed with obsolete weapons, dangerous only to those who use them, have rushed the right to the place of honour in the very forefront of the strife. Blindly ignoring the real nature of the contest, skilfully evading every direct vital issue raised, they take their stand on what is, rather than on what should be, and think to overwhelm their opponents with statistics, blue-books and time-worn arguments, which served their predecessors of sixty years ago. Triumphantly marking time, they think they are making progress, oblivious to the fact that the real battle has long passed over them, and that their weapons are injuring only those on whose side they believe themselves to be still fighting.

A remarkable example of such methods of fighting is to be found in The Westminster Gazette of January 12th, 1912. In "Notes of the Day" we find the following:—

A correspondent, for whose letter our space is inadequate, puts a question to us about the trade returns. Alluding to our comments on the big figures, he says:— "At the same time we see that the working-classes are more and more dissatisfied, and have been and are striking ever since they received the 'rare and refreshing' fruit of Lloyd Georgian finance. Why is this?"

Now, here is a direct question which demands a direct answer. Does this typical representative of "the orthodox Free Trade Press" evade it or meet it? Let us see. Here is what he says:—

Our answer is a very simple one. He will find it in the statistics on unemployment. If he turns to those he will discover that the amount of unemployment this year has been lower than for any period of which we have record. He will discover further that there has been a substantial increase in individual wages in many trades. Even if there had been no increase, the amount paid in wages would have been very much greater owing to the extra number of men and women employed. That is our reply to the suggestion that better trade has not brought greater prosperity to the working-class.

Does the writer of the above really think he has made any answer to the question asked, or even perhaps to have answered it in such a manner as should convince any stray Protectionist reader of the GAZETTE of the error of his ways? If he had frankly replied, "I don't know," it would have been far more satisfactory—at all events his readers would have believed him. As given his answer is simply an insult to the intelligence of his correspondent, who made no inquiry as to the statistics of unemployment, and who probably knows, like everybody else, that there would necessarily be more people employed during a period of good trade than during a period of bad or less trade.

At all events he made no sort of inquiry on this point. What he asked the Editor to explain was, why, in face of the big figures of the trade returns, the working-classes were more and more dissatisfied, and have been and still are striking? And, even though, as the Editor tells us, "he goes on to argue that the working-classes have no share in the prosperity which the trade returns show," this direct question deserves at least a direct even if not a convincing answer. As it was the Editor, as is the wont of such folk when confronted with inconvenient questions, simply evaded the issue raised.

That this was not a mere accidental oversight may be gathered from the very next paragraph, which we again will give in full, and which runs as follows:—

Nor do we shirk the second of our correspondent's questions, which is embodied in his contention, 'If such results came about under Tariff Reform it would mean that the working-classes had a share in the prosperity.' Our reply is that, though the profits of industry are shown by the income-tax returns to be greatly increased, the workers in many cases have had to win a proportion of that increase by devastating strikes. Human nature being what it is, we do not believe that the worker would get more under Tariff Reform without the same exhaustive struggle. He would have the same people to deal with and would be met in the same spirit. His struggle for his share would certainly not be simplified by having to deal with enormous combinations and trusts. What is certain is that under any scheme of Tariff Reform

yet proposed the worker would have to pay more for his food and for every necessity of his life, and would still be left to the crude weapon of the strike to raise his earnings. Far from a tariff bringing him contentment, it would be the nursing-mother of a series of new hardships and deprivations.

To our mind the Editor has here again shirked answering his correspondent's questions. To the waverer, the man in the street, who takes The Westminster to be instructed on the political questions of the day, the opinion of the correspondent would probably carry much the same weight as the expressed opinions of the Editor even of that influential newspaper. And all he really gets is two expressions of opposite opinions-leaving him probably as wavering, and even more confused than ever. Practically the only reply he can read into the Editor's answer is, "Your system would be just as bad as our system. Under both the position of the working-class would remain much the same. There would be no change in the economic conditions in their favour; they would still be left to the crude weapon of the strike to raise their earnings-or rather to raise that portion of their own earnings which accrues to them. Surely the Free Trade cause is but poorly served by such replies to the onslaughts of its opponents. Though ourselves convinced Free Traders in the real sense of the word, such answers only make us tired; we have no use for them. Throwing down the paper in a fit of irritation, our eyes fell on the following paragraph on one of its pages in the same issue, which seemed to us to make the complacent optimism of the answers still more surprising. It ran as follows :--

SIX PEOPLE-14s. A WEEK.

At an inquest held at Westminster to-day on the eight-months old baby of a porter named Trevor, living at Aylesford Street, Pimlico, the mother stated that she and her husband and four children lived in one room. Her husband was a porter employed in a shop in Oxford Street and received 16s, with no tips or extras in any way. He worked from eight in the morning till eight at night, and had to spend 2s, a week for food while at work. Out of the remaining 14s, they had to pay 4s, rent, leaving 10s, to feed witness, the four children, and the father when he was at home. Before her husband got this job, she added between sobs, he was out of work for two years. The coroner said the father was certainly not in receipt of a living wage. It seemed quite inhuman to pay a man such a wage. This was one of the most dreadful cases of proverty he had known.

A tragic object lesson truly! A sad comment on the wonderful Trade Returns of the past year! A terrible confirmation of the contention that "the working-classes have no share in the prosperity which the trade returns show!" Tariff Reform will not help matters—we know that well enough. The condition of the working-classes of the United States and Germany proves this beyond dispute. But what is to be done? Is no remedy possible? Have we to leave the economic causes producing such results unchanged? Must we perforce leave the victims of our own man-made laws and institutions to the tender mercies of the Workhouse authorities and charity organisations? What reply have the orthodox Free Traders to make to such inquiries? They know our reply; then let them endorse it, or stand aside and leave to others the struggle against the existing order of things which they do not seem competent to carry on. If they will not do so, then the chains of Protection will be added to the fetters of land monopoly, and both more securely fastened round the masses of the people than ever before in the history of our country.

The danger is imminent. Apparently both of the great political parties in the State are prepared to bribe the masses of the people into acquiescence in their proposals.

Every party is prepared to give the working-man something: soup-kitchens, religious tracts, pictures of the King, concerts in the parks, old-age pensions, insurance against sickness and unemployment, compensation in accidents, small holdings, and so on ad infinitum. But the workers need none of these things. What they need, and what they are learning to ask for, is social justice and economic freedom, freedom to work under equitable conditions and to enjoy the full fruits of their own toil. With less than this they will never be permanently satisfied. "British Free Trade" will do nothing to secure them this; real Free Trade would speedily do so. And it is to the lack of real Free Trade that able editors of Liberal newspapers should learn to attribute the unpleasant but indisputable fact that the workingclasses, having little or no share in the prosperity the trade returns show, are, therefore, growing more and more dissatisfied, and, in their ignorance of the real cause of their impoverishment, of their poverty in the midst of plenty, of their lack of prosperity despite record trade returns, are having resource to the crude weapon of the strike as a means of bettering their economic conditions. Until Liberal editors realise this they will remain but poor auxiliaries in the battle that is raging everywhere around them.

L. H. B.

THE AGENT OF THE LORD.

(Suggested on being informed during campaign in Wiltshire that Liberal meetings in certain villages could not be held indoors as the labourers only dared attend open-air meetings under shelter of night.)

Though dark the rule of Russian Czar
As he enforces sway
With gaoler's knout and hangman's knot
Or ball at break of day,
He is not feared for all his use
Of bullet, lash and cord
As is by village labourer,
The Agent of the Lord.

The village is where no men dare
Proclaim the faith they hold,
Nor come when at the meeting place
The truth is being told—
That Czars from countryside must go
And pheasants from the sward.
They dare not, for they fear to meet
The Agent of the Lord.

Perchance they come if they can hear Concealed by gloom of night,
To stay outside the danger zone,
Made by the speaker's light.
Or if they have the safer screen
A hedgerow may afford:
They fear as men with all at stake,
The Agent of the Lord.

Each sees his wife and children starve,
Denied the rich man's crumbs,
When from the Tyrant's cottage cast
He seeks the city slums.
He'd risk his back unto the lash,
His neck unto the cord,
But dare not risk what can enforce
The Agent of the Lord.

Then from the petty tyrant's thrall,
Come, set the toilers free.
Against the rural Czar's command
We'll set mankind's decree:—
Who tills the soil shall have its fruits
For him the sole reward;
So speed the day when there shall be
No Agent and no Lord.

FURTHER FACTS AS REGARDS CHELMSFORD.

THE REPORT OF THE MEDICAL OFFICER OF HEALTH.

A more damning official report has seldom been issued than that just presented by Dr. Thresh, the Medical Officer to the Chelmsford Rural Council, on housing conditions in Captain Pretyman's constituency of Mid-Essex.

As the result of systematic inspection Dr. Thresh states that he feels justified in making the following assertions with reference to the demand for cottages:—

with reference to the demand for cottages:—
1. That many cottages are occupied by families who are able and willing to pay a little more rent if they could obtain larger or more commodious cottages.

2. That there are many cottages barely fit for human habitation, and which the owners would rather close than radically improve, and the tenants cannot find other houses into which to move. In at least one case houses have been formally represented as being unfit for habitation, and the owner has definitely stated that if the Council take any further action the tenants will be turned out. This is an exceedingly serious matter, as there is not a single cottage near available for the people who would be ejected.

3. That in every parish there is a want of cottages with three bedrooms, and in consequence of this overcrowding occasionally occurs, immorality is fostered, and infectious diseases spread.

4. That in many parishes young people are being driven away because they wish to marry and cannot obtain a cottage in which to reside.

5. That many farmers complain of the inadequacy of the cottage accommodation, and attribute to this cause a difficulty in finding labour.

6. That occasionally labourers have to reside at a considerable distance from their work, causing great inconvenience and loss of time to them and their employers.

7. That old-age pensioners and elderly people retiring from active labour seek cottages in the rural areas, and if they obtain them they frequently displace the actual labourers and accentuate the demand for cottages.

8. That in the parishes near the borough of Chelmsford the artisans employed in the town are seeking cottages and offering a higher rent than the present occupiers are paying, and as a result rents are being raised and the local labourers driven away.

GET OFF THE EARTH.

In the course of his investigation Dr. Thresh addressed inquiries to farmers in a number of parishes regarding cottage accommodation, and the following summarized replies indicate how landlords are engaged depopulating the countryside:—

LITTLE BADDOW.—One farm of 230 acres employs six or seven men and has only two cottages, which is not sufficient for the labourers employed. Another has ten cottages to 500 acres, which is sufficient. Both farmers say cottages for old people and people other than agricultural labourers are greatly needed.

Boreham.—Replies were received from nine farmers and one other employer of labour. One farmer holds 200 acres and has only one cottage. He would take four at 3s. 6d. per week, and thinks he could find a site. Three others state that the accommodation for their labourers is insufficient, and one farmer would take two if erected by the Council. The other employer of labour has provided cottages for his men, and does not think the Council should compete with him. He alleges that private enterprise would provide all the cottages needed in this and other parishes if builders could obtain suitable land at a reasonable price, and he suggests that the Council acquire land for the purpose of selling it at a cheap rate to persons willing to erect cottages thereon.

Fore End.—Replies received from eleven farmers. One farmer employs twelve men on a farm of 270 acres, and has not a single cottage. One farmer had a cottage to let and had 28 applicants for it. Several have insufficient cottage accommodation, and some of the labourers employed in the parish have to live in Barnston and other parishes. Reference is made to the difficulty in finding labour and of young men leaving the district when they want to get married on account of there being no houses for them.

Pensioners have occupied some cottages which otherwise would have been available for labourers.

West Hanningfield.—The farmers (seven) do not complain of any difficulty in obtaining labourers or cottages, but one farm of 120 acres has no cottage attached. Some cottages are acknowledged to be too small for the families occupying them, and there is apparently a lack of accommodation for young married labourers.

Sandon.—Out of five replies three are to the effect that the present cottage accommodation is insufficient, and these three farmers want seven cottages, and two are prepared to take two each at 3s. a week. There is a difficulty in obtaining labour. Butts Green is suggested as a suitable site for the cottages.

Highwood.—Seven replies. One farm of 110 acres has no cottage attached, but the landlord has promised to build two next summer. There does not appear to be any difficulty in obtaining labour, but the unsatisfactory character of many of the present occupied cottages is commented upon, and the opinion is expressed that if better cottages were provided it would benefit the parish.

better cottages were provided it would benefit the parish.
Widford.—The farmers have no difficulty in obtaining labour, and they have sufficient cottage accommodation.

Danbury.—Six farmers have replied. One has a farm of 350 acres and no cottage. He is prepared to take six at 3s. 6d. per week. Two other farmers would like a cottage each. The other three have no need of cottages. There is a difficulty in finding skilled labour, and married men cannot be employed because they cannot obtain cottages.

East Hanningfield.—Three replies. Apparently there is an occasional difficulty in obtaining labour, but 2s. to 2s. 6d. per week is the maximum rent obtainable.

GREAT LEIGHS.—Seven replies received. Five have sufficient cottage accommodation. One farmer would hire two, at 3s. 6d. per week, and comments on the small size, etc., of many of the cottages now occupied, and another says that young men wanting to marry cannot get a house. Apparently a few cottages with three bedrooms are wanted, but the farmers doubt whether they would let at 3s. 6d. per week.

THE CRUX OF THE MATTER.

The report also deals with "tied" cottages-dwellings which the tenants only hold during the good-will of the farmer who leases them—and he remarks that this insecurity of tenure will in all cases be resented as interfering with a man's independence. He adds, "Until farmers see their way to increase wages so that their labourers can pay an economic rent, a consummation much to be desired. I see no way out of the difficulty, and, on the whole, I think that where farmers would take the cottages, and thus be responsible for the payment of a remunerative rent, this will be the better course, or, in any event, the lesser of the The result of building 50 or 60 cottages in the two evils." district would, Dr. Tresh says, be compensated for in various There would be fewer families going into the Unionhouse through inability to get a cottage; the more sanitary cottages would save a certain amount of ill-health and prevent some families drifting into the Workhouse or seeking poor relief; and there would be some slight diminution in the number of cases which have to go into the Isolation Hospital-every case prevented meaning a saving, of probably £8 or £10. In addition to this, broadly speaking, the advantages to the tenants and farmers and to the parishes would, of course, be considerable.

So it is proposed that the Council shall build cottages because the wage of the labourer is so low that the labourer cannot afford to pay an economic rent-in Essex often as low as 12s. to 14s. a week. A Land Values Tax that would bring all land of value into use at an economic rent and enable rates to be removed from the labourers' cottages and the farmers' improvements would speedily result in a demand for labour which would enable the labourer to get a wage that would enable him to solve the housing problem for himself. Taken together, the Borough of Chelmsford and the Chelmsford Rural District show how ill-advised was Mr. Lloyd George when he delayed reform by listening to Captain Pretyman and accepted his creed that rural landlords are beneficent individuals presiding over a system that it would be sacrilege to disturb. Next time the President of the Land Union adopts this pose it is to be hoped that the Chancellor of the Exchequer will take his constituency of Mid-Essex as an object lesson in the need for immediate and drastic reform.

THE FUTURE OF THE LAND MARKET.

The Estates Gazette is naturally much concerned about the future of the Land Market. In its issue of January 6th. 1912, under the title "The Future of the Land," it devotes its editorial article to the consideration of this subject, extracts from which will, we think, interest our readers.

The most urgent need, both of buyers and sellers, of real estate, it says, "is to be left alone. . been a great interference and a serious upheaval, and if the normal is to be resumed, the market must have peace and quiet. Is it likely to get them? On the whole, we believe that it is. Such tremendous experiments are still in their initiatory stages, and it is inconceivable that any Government should so soon embark again upon the troubled sea of 'land reform.' The Chancellor of the Exchequer, it is true, has talked largely and vaguely about further legislation; but a Session which is to contain a Home Rule Bill and a Welsh Disestablishment Bill is not a very favourable opportunity for further legislation of a serious character in relation to the land.

Still THE ESTATES GAZETTE thinks that—"There is always the possibility of a Bill for safeguarding the interests of the tenant farmers who may have their farms sold over their heads." And it considers that it would not be altogether surprising if the expected Report of the Committee appointed by Lord Carrington to inquire into the position of such men were to contain recommendations in favour of providing facilities for occupying ownership on the lines of the Rural League's Land Purchase Bill. "It is certain," it continues, "that a large body of public opinion would welcome such a recommendation." It goes

on to say that-

Legislation on these lines, so far from having a disturbing effect, would, we believe, exercise a steadying influence [on land prices and the land market generally, we presume this means.—Ed., L.V.]. There has been some wild talk in irresponsible quarters of limiting the power of a landowner to give notice to his tenants in anticipation of a sale, but no such interference with reasonable liberty could be tolerated, and any attempt in that direction would, no doubt, be a disturbing factor [i.e., disturb land prices and the land market .- Ed., L.V.]. All that is needed is to render the tenant safe from unnecessary disturbance—no legislation can arm any of us against the ordinary chances of life. By increasing the number of possible purchasers for agricultural land the market would be at once steadied and improved, and if the exceptionally fortunate small holder could at the same time be enabled to purchase his holding, instead of being compelled to pay a rather high rent for it, another good stroke of business would be done. But let us cherish no illusions on this subject. Most farmers will not buy; most small holders will not buy, at all events until they have had the opportunity of digesting the experience of other people. Any attempt to foster occupying ownership on a large scale, and in a hurry, is doomed to failure; if we are to have a new race of yeomen, it will come into existence gradually, and as the result of economic causes. It is wise to remember that there is nothing sacred about our present system of land owning and land holding. . . . [The italics are ours.] Yet the distribution of property in many hands is always a safeguard against violent legislative change, and, generally speaking, an indication of national prosperity. If, to-morrow, half-a-million people would come into possession of their own roof-tree, it would be impossible to pass through Parliament any measure dealing unfairly with the rights of property. That there is at present a distinct tendency for real property to pass into a larger number of hands is not the least important of the reasons upon which we base our belief in the greater steadiness of the market in the near future. With the complete restoration of confidence prices must necessarily be somewhat less in favour of buyers than they have been during the last year or With a brisk demand, fair prices, and freedom from legislative interference, the market for land and houses ought once more to be-what it never wholly ceases to be—the soundest investment market in the country.

Serious comment on such an article is unnecessary. one economic cause that would directly tend to create "a new race of yeomen," cultivating their own holdings, free from all "unnecessary disturbance," is the rating and taxation of land values, and the concurrent exemption of improvements and individual earnings from unjust and penalising taxation. Under such a system of taxation the land would soon pass into the possession of those who would put it to use-to none other would its ownership be profitable. Yet-though there is certainly nothing more 'sacred" about our present methods of taxation than there is "about our present system of land-owning and landholding "-this is probably the" violent legislative change against which The Estates Gazette would safeguard the Land Market by taking legislative steps to compel agricultural tenants, even against their will and inclination, to become State-assisted occupying proprietors-and thus placing a poor half million of people "into possession of their own roof-tree." Any such proposal, however, will appeal only to those who—like The Estates Gazette—are interested only in making "the market for land the soundest investment market in the country."

We frankly confess that we are not amongst this number. For the price in human blood, human suffering, and human degradation, the Nation has to pay for such a luxury is far too high, even for such an apathetic people as we Britishers. To our mind the land is there to be used, not to serve as "a medium of investment," or to be made a mere gambling counter either in the soundest or the unsoundest "investment market in the country." For the land is the undeniable inheritance of all, not the special property and peculiar heirloom of a privileged few. is the old truth the people are once again re-discovering, and they will enforce its recognition whatever may be the L. H. B. effect on the future of the Land Market.

CORRESPONDENCE.

THE SCOTTISH BY-ELECTIONS. To the Editor of LAND VALUES.

SIR,—It may interest your readers to know the reason for the Liberal defeat in North Ayrshire and the Liberal win in Govan. The writer has been in contact with many of the North Ayrshire fighters and was himself an active

worker in Govan.

Mr. Anderson in Ayrshire had the bigger task, but he carried out a more vigorous fight than Mr. Holmes in Govan. He failed simply because he made no appeal to the agricultural labourers (estimated at 3,000 votes) as against the Tory promises of land purchase as a cure for all their evils. He was at great pains to explain the Insurance Act, but failed to point out that insurance is but a stop-gap, and that the economic policy of Liberalism is the Taxation of all Land Values; in other words, he failed to put the Insurance Act in its proper setting, but conveyed the impression that it was the last word of Liberalism.

Î took the liberty of writing to Mr. Anderson before the Govan result came out. There was much dubiety in many quarters as to the result, and the Tories expected to win, but I assured Mr. Anderson that Mr. Holmes in Govan was absolutely safe and would be in by 1,500. The reason was simply this: Mr. Holmes laid great stress on the land question; while he perhaps did not lay enough stress on the details of the question, he was careful to point out in every speech, how the city workers were injured by the rotten land system in the country. That Mr. Holmes's majority fell short of 1,500 is more than accounted for by the adverse labour manifesto at the last moment.

Moral.—The stronger fighter, mis-stating the Liberal case, gets beaten. The weaker fighter, advocating Liberal principles, succeeds.

THE DUKE'S "TWO AND EIGHTPENCE."

According to the Daily News of 5th January, Mr. John Robert Cairns, a retired farmer, residing at Warkworth, appealed on 4th January at the Northumberland Quarter Sessions against an order of the Alnwick magistrates for payment by him of £2 13s. 3d. to the Alnwick Rural District Council.

It was stated during the hearing of the case that the Duke of Northumberland demanded from the Council 2s. 8d. per annum, or £2 13s. 3d. in full, as compensation for the damage caused by running a three-quarter inch water pipe through 23 feet 4 inches of the Duke's land at Warkworth, in order to connect Mr. Cairns's house with the Council's water main.

The Council pointed out that it had laid four-inch pipes in lands of other local owners, extending over 2,000 yards, and that compensation at the rate demanded by the Duke would have meant in those cases about £800. None of the owners, however, had asked for or had received compensation. Ultimately the Council paid the amount claimed for full settlement, and secured a magistrate's order to recover the amount from Mr. Cairns. Mr. Cairns offered Is. 6d. in full settlement for all damage suffered by the Duke, and appealed against the order.

The appeal was allowed, with costs.

Commenting on the incident editorially, the News says it

illustrates one of the multitudinous ways in which the ratepayer suffers from the monopoly which extracts all the profit and bears none of the burdens of the land. Of all the tasks that await the legislative activity of the Government none is so urgent as the readjustment of rating and taxation which will remove from the back of industry the burden of rates which centuries of landlord rule have thrust upon it, and the transfer of the charge to the land in the form of taxation. When the valuation under the Budget is complete, and we are sure Mr. Lloyd When the valuation George realises the need of pressing it forward, the way will at last be clear for a root and branch handling of the greatest problem that still confronts us. It is Liberalism alone that can give the tradesman and the small ratepayer relief from the heavy and unjust burden under which he has staggered so long.

Yes; and it is Liberalism which has just imposed upon the "tradesman and small ratepayer," one more heavy and unjust burden. If Liberalism does not alter its ways in this respect; if it continues to ignore monopoly values as a source of revenue and continues to impose upon its best friend much more of this "unjust burden under which he has staggered so long," it will go the way it deserves to go, into the wilderness to give place at the seat of Government to the "friends" of the monopolists who are ready enough to pile up the burden of rates and taxes upon the struggling industrious ratepayer. The fact is we can only tax land values, or labour; monopoly values or the earnings of industry, and it is about time Liberalism decided which of these ways it intends going.

The Rise of Land Value in Stepney. £112 to £30,000 a Year!

Apropos of the co-option this afternoon of an additional member of the Gresham Committee in the person of Mr. S. D. Coates, it is interesting to note the wonderful increase there has been in the annual revenue of the Foundation created by Sir Thomas Gresham, the great Elizabethan merchant. The property left consisted of farm lands at Buckingham, and at Stepney, and the produce totalled £112 a year. To-day that £112 has grown to £30,000, of which all but about £2,000 is derived from the Stepney estate. The story of this property reads like a romance. The land ceased to be market garden ground about the year 1805. The Blackwall Railway was run through it, and the estate was laid out. Of course the railway company were able to acquire compulsorily the freehold of what they wanted, and that money was invested in trustee securities. The rest of the land was let gradually for building on leases for eighty years, at ground rents of £1 per plot. It took between thirty and forty years to cover the property. The first of these leases expired in 1888, and then commenced the great rise in income to the £30,000 of to-day.—London Evening News, 18th January.

FROM THE HIGHLANDS.

The thing strikes one. No one can pass along our Highland glens without noting the stillness and the calm. For miles scarce a human voice breaks the solitude. We hear the lowing of cattle, the bleating of sheep, the whirr of grouse and pheasants; but man is a rare animal and a young man a thing to be marvelled at. From Ross and Aberdeen through to Perth and Clackmannan it is the same story everywhere, desolation—desolation on the face of the country-side and despair on the faces of the inhabitants.

A week ago I stopped on the roadside and talked with a young man, strongly built, with coal black hair and ruddy complexion, leaning idly against the lodge gate, living at the lodge with his "old folks." He told me, once he saw he would not be given away, how small holdings could easily be made a success "on the other side of the loch"; people could keep themselves if they had a bit of the hill behind them, but it is at present impossible for them to get at the land. He dropped his voice, "I would emigrate to Canada but for the old folks." And then the bitter feeling broke out, the thing that has soured many of our finest men and driven them to all parts of the globe, landless and callous-hearted:—"They care more for the deer; it is every man for himself." It sums up the present system, crass selfishness too often, the system of landlordism supreme.

No one blames the landlords, for they are but a part of the system; the great majority of them are good men and kindly disposed towards their "dependents."

But every Scotsman worthy of the name does denounce the *system* as rotten to the core. The system which has permitted wide areas of land to fall out of cultivation into the hands of a comparative few, that enables a man to hold more land than he can properly utilise, under which one man is permitted to prevent another gaining access to the land and putting it to the best use.

Neither Free Trade nor Tariff Reform can alter this disgraceful land system, the worst in Europe; indeed, the fiscal discussion is really of minor importance. I know a farm 70 miles south of Montreal, the land is no better and the climate much worse, yet there is superabundance of good things and a full contentment. It is not due to Free Trade, nor to Protection, nor to land purchase, nor to land banks. It is because the work of their hands does not slip through their fingers into the pockets of another, because under Government they hold their land secure, because the landlords have either to use the land or abandon it.

These same men are making the deserts of the antipodes to blossom like the rose. They would remain in Scotland if they could. It is true there are some men who will always emigrate in search of a higher standard of living; let us admit all this. It is equally true that the glens did once maintain an exuberant population in deceney and comfort. The fire was warm on the hearth, the voices rang down from the hill; they grew up healthy and strong; the work round the farm made them "handy" and self-reliant. Yet it is the simple truth that they are represented to-day by the ruined cottage and the mossy stone.

It is almost too late. When will a wave of solemn indignation sweep throughout Scotland? There is only one remedy to be adopted; that is for the Government to tax the value of all land.—M.A., B.Sc.

Every owner and occupier of land should obtain this fourth annual report and also a batch of the leaflets, and at the same time order his bookseller to supply him monthly with a copy of Land Values, for until the literature of the Committee is read, it is impossible to grasp the meaning of this movement.—From the Official Circular of the Central Land Association, Dacre House, Westminster, January, 1911.

We fully endorse this view of the case, and will be pleased to forward free to any address a copy of the Fourth Annual Report of the United Committee, a parcel of leaflets and pamphlets and some specimen copies of Land Values.

ECHOES FROM THE CHURCH CONFERENCE AT CARDIFF.

Apart from Lloyd George's noble speech, from which we are quoting at some length in another column, the above Conference called forth many utterances well worthy of being noted. In a short preliminary speech, in response to a special demand, the Rev. F. B. Meyer, Secretary of the National Free Church Council, struck the right chord by emphasising that: "They realised the fact that the sin of the world was not simply due to the cussedness of their hearts, but to the conditions in which men are The position of Dr. Hughes, the Bishop of Llandaff, who occupied the chair, it is difficult to gather from his speech. He ventured to claim "the vast immeasurable improvements that had taken place in the position of hand-workers and of women in the past 1900 as due "to Christian teaching and the Christian ideal of life and conduct"; and to contend that "it was the spread of that teaching which was really forcing the public opinion of the world to insist upon further steps upwards" -- conclusions highly satisfactory to those who can accept them as true. He warned his audience, however, that: "The problems before them were complex and manifold, and had to be studied from many points of view we presume he meant from other than the point of view of Christianity-before they could be rightly understood. And also that: "There was often a very real danger of their doing more harm than good if they gave utterance to strong opinions on intricate and burning questions without really understanding the points at issue." presumably, the Right Rev. Bishop refrained from expressing any other definite opinions on the subject of the Conference. On the other hand, Bishop Welden, who was the first speaker, struck a firmer, more definite and more courageous note. He contended that: "The social problem in all its bearings was in his eyes a religious problem. . . . The Social Problem belonged to the Churches, and he might add to all Churches alike. The time had come when the higher patriotism that was dawning upon men's eyes would prescribe that no man should make himself rich at the cost of demoralising his fellow citizens." The Conference unanimously passed the following resolution:-

In view of the gravity and the urgency of the social problem, and the need of studying it in the light of Christian principles and of defining the attitude of the Churches toward it, this Conference urges the Churches to organise means of social study and service.

The necessity for such a step must have been forcibly impressed upon those present at the first of the Conferences held in connection with the above gathering. At this meeting the Rev. J. Morgan Jones, Merthyr, read a paper on "The Relation of the Minister to Social Questions." Despite the Bishop of Llandaff's sweeping conclusions of the effects of Christian teachings, this reverend gentleman boldly contended that: "It was now becoming clearer every day that the Gospels were not available for the support of any social theory or propaganda; that none of the words or deeds of Jesus were capable of a social interpretation; and that in all strictly social questions the testimony of the Gospel was negative or neutral. . . . The Kingdom that He proclaimed was purely a Kingdom of the Spirit." That this view found favour with the majority of the 1,500 clergymen present may be inferred from the treatment meted out to the Rev. J. Gower Jones (Vicar of Glyntaff). This gentleman pointed out that the reader of the paper had practically argued that "the social question was outside their sphere"; and pointedly asked "what they were there for then?" He contended that "it was no use preaching to a man who is drowning; have him out first and then preach to him. The Sermon on the Mount dealt mainly with temporal matters. (Loud cries of "No!") Seek ye first the Kingdom of God and His righteousness (or justice), and all else shall be added unto you," was often interpreted to mean seek first something spiritual and something temporal will follow. It meant nothing of the kind. (Laughter)." At this point the Chairman rang his bell, and there was an almost unanimous vote against an appeal for an extension of time, and the Vicar left the platform after expressing his opinion that: You are afraid, you are afraid of what I have to say!

Subsequently the Rev. H. F. Phillips voiced the view that "There was a solution of every problem in the teaching of the Master, if its principles were applied to the changing needs of the age." And the Rev. Haydn Morgan said that for his part "he disputed everything the reader of the paper had said. (Loud laughter). He had made Jesus Christ a phantom." (Cries of "No!")

There is evidently much need "of defining the attitude of

There is evidently much need "of defining the attitude of the Churches toward the social problem"; and of definitely deciding whether or not its accredited Ministers shall either stand aside or take their due part in the inevitable struggle toward social justice and economic freedom, toward the realisation of the Kingdom of God on Earth as it is in Heaven. The future of our nation and of our race will be profoundly affected by the decision. In either case the struggle will continue; for, as Anatole France so well expresses it. "Slowly, but continuously, humanity moves towards the realisation of the aspirations of its wisest men."

POLITICAL AND ECONOMIC DISCUSSION.

THE POWERFUL GROUP.

FROM AN ARTICLE ENTITLED "THE PRESENT TREND OF LEGISLATION WITH REGARD TO THE TAXATION OF LAND."*

By Theodore G. Chambers, F.S.I.

(In the Land Agents' Record, 23rd December, 1911.)

Now, to-day we find those who would nationalize the land to be few in number. But there is a powerful group who, while realising the dangers of land nationalization, do not hesitate to advocate the taxation of land to the point of the extinction of its rent. What they advocate is, in effect, this: Land ownership and land development being a responsible and hazardous matter, let us confiscate the rent which it produces while we leave the responsibility and the risk upon those who choose to consider themselves its owners.

This is a far more subtle and dangerous scheme than land nationalization. While it can be urged that the State might make a bad bargain by purchasing the land of the country, it cannot be said that it will make a bad bargain if it gradually confiscates the rent by increasing taxation up to 20 per cent. in the £ on the rental values. To meet this proposal we are thrown back upon our last resource—one that is to-day, I am afraid, the weakest of all reasons to place before the masses: I mean the moral and ethical objection.

That there is, however, grave danger under the present regime of the serious adoption of the land taxers' proposals, I will show during the rest of the time at my disposal. The United Committee for the Taxation of Land Values is an organisation composed of several independent units throughout the country, whose energy is prodigious. This central body has an income of over £10,000 a year, and it carries on its propaganda largely by a house-to-house distribution of literature. We learn from its annual report that, "with a view to going to the people in their homes and showing them how their emancipation from monopoly is wrapped up in the Taxation of Land Values, they have been engaged in giving away 230,000,000 leaflets explaining this policy."

Now the policy of this body is that enunciated by the American Henry George. It is succinctly summed up in the manifesto issued by the Committee and now supported by over 170 members of the Imperial Parliament. (The growth of the movement may, I think, be realised from the fact that the supporters in the House of Commons in 1909

numbered only 143.)

This is the policy: To levy a Budget tax on all land values to be applied in providing a national fund to be allocated towards the cost of such services as education, poor relief, main roads, asylums, and police, thereby reducing the local rates and in substitution of the duties on tea, sugar, cocoa, and other articles of food, and to empower local authorities to levy rates on the basis of the Budget land valuation.

^{*} Paper read before the members of the Yorkshire Committee of the Surveyors, Institution, during week ending December 18th.

This Budget tax has been called the Single Tax, because it is suggested that it will be the only local tax necessary. Now the sum necessary to meet the above requirements will exceed the annual sum of £100,000,000, which we have already seen to be the approximate total revenue derived from land, and the proposal is tantamount to the entire confiscation of the annual rent from land.

The scheme is so preposterous, so manifestly unjust, that the average business man is apt to shrug his shoulders and to regard the whole matter as unworthy of serious attention. And so it would be if we were governed by intelligence. The democratic myth of government by the people has, however, now taken such a definite concrete form that I believe we can no longer treat the question in this light-hearted way.

Let us for a moment consider the type of argument and the kind of literature which is being so assiduously placed in the hands of the more or less ill-informed but highly sentimental voter.

* (1) To prove that there is a large body of workers, capable, industrious, and willing, who are denied the opportunity of employment is unnecessary. It is a fact admitted on all sides.

When we find in our midst a great number of unemployed it means one or two things, either (a) that the soil of this country is unable comfortably to support its inhabitants, or (b) that production is in some way restricted.

I do not think that anyone will for a moment seriously take the first contention as a possible one. Take a casual walk through any town and you will see quite a large number of vacant plots, eminently suitable for the erection of houses, shops, factories, warehouses and offices. Take a journey through the country-side, and you will see acre upon acre of good arable land under grass, or perhaps you may come across an immense pheasant run, game preserve, or deer forest. All this land could produce excellent crops for food or raw materials for manufacture.

Now, everything produced is the result of the application of labour, assisted by capital, to land.

It is quite clear, then, that to extend production it is necessary to increase the opportunities of applying labour to land. It seems so simple. Here in this country there is plenty of good producing and building land and plenty of labour eager—straining at the leash in its eagerness—to apply its energies to the land. Yet there is land offered you and men out of employment. Why? Because land is held as a private monopoly and because our present systems of rating and taxation penalise the use of land.

Imagine the idle acres of Britain thrown open to cultivation, a flowing back of the rural workers who have been driven to the towns, the consequent relief of the congested labour market in the towns, the demand for manufactures set up by the needs of the new population on the land. Imagine the stimulus to all branches of building and industry when rates and taxes are levied according to the benefit received from public expenditure (for this is what land value measures) instead of according to the amount of industry and enterprise expended. Can we imagine a man who is willing to work being unemployed then?

*(2) Land values must be universally recognised as what they are—i.e., communal property and gradually taxed into the Treasury, and this revenue would suffice for all "reasonable requirements" and would enable our present taxation of trade through the Customs and our many other forms of taxation upon industry to be coincidentally (sic) abolished. This is the Land Values Taxation remedy.

Every man for many years past buying land has bought it knowing—whether he liked it or not—that taxation of land values up to the hilt was sooner or later inevitable. Those who remain obstinately ignorant of all this do this to (sic) their own risk. The challenge has gone forth. The end of the present system is already in sight.

It is a popular delusion that when one procures to himself a title deed to land he becomes the owner of the land described in his deed and he is then known as a landowner; but as a matter of fact he is not the owner of the

land, and from the nature of things he can never become such.

But the land is of the earth and cannot be removed and must always remain where God placed it. And for this reason it cannot be the subject of private ownership.

* (3) The dreary square was shrouded in the dank greygreen fog of a dark November day. The rain leisurely descended in drenching showers with careless persistence, turning what was in former days a garden of flowers into a scene of muddy desolation. There were no visible signs of life moving upon the face of that miry waste, only the faint flickering rays of light which came filtering through the patched and broken windows, punctuating the walls of blackness which enclosed the square. It seemed incredible that human beings should dwell amidst so desperate and so sordid a scene.

It was into such homes as these that little babes were born, damned by drink, only to be crushed by cruel circumstance. It is in such hovels as these that human lives are recklessly ruined and wasted. And it is the rental roll of such dens which help to swell the slum owner with importance and make him wax rich.

We stumble in the semi-darkness into a room where the sight which greets our eyes sickens our hearts. There crouching and shivering before an ember of fire is the emaciated form of a woman scantily clad, the symbol of utter despair, vainly seeking warmth for her tiny babe which is clasped to her breast.

Her husband, a powerful young man whom poverty was breaking, had walked up and down in the land for three long weary months in a bootless search for work, but "no man had hired him."

He spent the night in a cell; the next day he was hauled before a magistrate and summarily sent to prison for fourteen days' hard labour. The broken-hearted wife and terror-stricken children watch and wait, and listen for the father who does not come. But the landlord comes with heavy tread to demand his blood-money and to threaten to turn the defenceless family into the cold wintry street should it not be forthcoming.

Three shillings and sixpence a week he claims for that small, stuffy, filthy, verminous room. We send for food and clothing; we satisfy the unjust demands of the sleek, complaisant landlord, and turn away with hearts choking with impotent anger. How long! How long! will the people submit?

These are merely typical extracts from some of the literature that has come into my hands. It will be sufficient to show you how dangerous it is. It appeals to the most primitive instincts in human nature, both good and bad. It has just that grain of truth and poetry which is likely to stir the hearts of what the author of Vox Clamantis calls the "great dumb ignorant emotional people by whom we profess to be ruled in politics." And now let us see how it is supported in higher places. We find in the leading article of Land Values for this month:

Too many so-called Liberals tell us that the Budget of 1909 observed the pledges of the Party to tax land values and we ought now to close down our agitation. The claim is an impertinent one and such men have to make their peace with their own leaders like the Prime Minister and the Chancellor of the Exchequer, who as soon as the valuation is completed are determined to press on with the Taxation of Land Values for which there is such urgent need. The case was well stated by Mr. Lloyd George himself, who, speaking at the annual meeting of the National Liberal Federation at Bath on November 24th, said:—

I think the most urgent need of Britain to-day is the regeneration of rural Britain. You will not do that without a complete reform in the land law... What is happening now? You have got millions of robust citizens driven by the present system from the healthy environment of the soil through the allurements of

These numbers have been inserted to mark where a different quotation commences. The extracts are from articles sent out by the LAND VALUES PRESS BUREAU.—Ed. L.V.

our great cities. Hundreds of thousands, if not millions, pass into other lands. I am not surprised. When the just rewards of labour are given to those who labour not, and where those who do toil are requited with wretched wages and still more wretched houses, you will not keep the labourer on the land.

The complete reform of the land laws, or, as we should put it, the Taxation of Land Values and the abolition of taxes upon industry and improvements is the answer to the challenge of the Protectionist.

The Prime Minister in receiving the Land Taxers' deputation in May last, said: "Substantial steps have been taken in the direction of the reforms advocated. The first of these steps was the valuation of land. The second was the Budget tax on undeveloped land, and the third was the appointment of the committee which was to report on the relationship between local and Imperial finance."

In Glasgow, on September 11th. 1911, the Right Hon. A. Ure, K.C., M.P., said: "The land reformers thought they had found a better system in the value of land. They discarded the ability to pay, and they discarded the man's capital and income until they had discovered the source from which it was derived. If they found that the source of a man's income was from his toil alone they would lay that on one side as wholly unsuitable as a basis to fix his contribution to the rates, but, if they found that the source of the capital was the value of land alone, they said there was a suitable basis to pay for distribution of payment for local services which actually created the value of that land."

We cannot afford to laugh at these proposals. The attack is too well sustained and too virulent. You have the campaign going on to-day actively in Leeds.

"In Glasgow, Manchester, Halifax, Keighley, Huddersfield, Leeds, Newcastle, Birmingham, Portsmouth, Newbie, Cardiff and Swansea, political economy classes are being successfully conducted, and combined they form a school of some 300 students, many of whom are preparing themselves as speakers and writers on the Taxation of Land Values to an ever-widening circle. . . . We are pleased to announce that since our last report the movement in Yorkshire has been completely reorganised and put upon a much stronger foundation. During the three months which have elapsed since the new offices were opened large quantities of literature have been posted to public men. All the political clubs in the Leeds district have been circularised and the services of our speakers offered for delivering of lectures and opening of discussions on the Taxation of Land Values, etc. Trades unions, Leagues of Young Liberals, Labour and Socialist associations have accepted the offer, and some very valuable meetings have been held.'

Now, what, in the face of this activity, is the duty of the surveyor? It has in the past been one of the most useful professional traditions that party politics should be eschewed at professional meetings. Unfortunately to-day eschewed at professional meetings. we find the question which is of the utmost importance to the surveyor turned into a party question. Up to recent times those responsible for legislation of a technical character have invariably consulted the professional associations, and the surveyor, without entering the field of politics, felt that he might safely leave it to his societies and institutions to express his views. To-day a change has come over the country. We have no longer an effective second legislative chamber independent of the dictates of a mere numerical majority of the voters. We have seen legislation passed which the whole professional world has condemned. We see foreshadowed legislation which, to the well-informed man, is even more grossly inequitable. Can the surveyor, with his intimate practical knowledge of land and its economics, stand aside any longer? By virtue of his education, his experience of life, his whole equipment, he is in a position which enables him to speak with authority, and, in my opinion, it is incumbent upon him to-day to take more definite and active steps to make his voice heard in the country, These proposals for the Taxation of Land Values should be met now before they reach the stage of a Bill before Parliament. We know they are coming, and the day they become a Bill we know that in present conditions that rule in regard to our legislation there will be little chance of effective opposition.

MR. LLOYD GEORGE AT A CHURCH CONFERENCE.

THE PROBLEM OF POVERTY.

Speaking on December 29th at Cardiff at a conference of clergymen and lay-workers who on an unsectarian and non-political basis met to discuss the relation of the Churches to social questions, Mr. Lloyd George said, according to the Trues:

It is as deep a stain upon the national flag that its folds should wave over slum-bred and half-starved children, over ill-paid, ill-fed, ill-housed working men and women, as if it were to wave over defeat in a stricken field. (Cheers.) The first thing we have got to do is to create a temper, a spirit, an atmosphere that will compel men of all parties to deal with these problems, whichever party is in power for the time being.

Stating his proposition, Mr. Lloyd George went on to say that poverty is not the fault of Providence, which provides abundance. Poverty, misery, wretchedness, do not exist in the land because the land is sterile and bare and does not provide enough for all. Next there are millions of men, women and children in this the richest country in the world who, through no fault of their own, go through life sodden in poverty, wretchedness, and despair. Again the area of poverty fluctuates without any fault of the people who endure it. My other proposition is this, that there are multitudes who live a life of wretchedness, misery, and despair partly through their own fault, but largely through the fault of their surroundings.

COMMUNAL RESPONSIBILITY.

You cannot deal with a problem of this magnitude by mere spasmodic appeals to the charity of the benevolent. That is hopelessly inadequate as a remedy. You might as well try to run the Army and Navy by voluntary subscriptions. If you depended for the defence of our shores upon mere eloquent appeals to the patriotism and the sympathy and the humanity of the people you could not build or maintain a navy of Chinese junks in this country. (Laughter.) In the same way you cannot get rid of poverty and wretchedness and bad housing by mere appeals of that character. The community as a community will have to deal with them with the whole of their might. It is the community that alone can command the resources to drain this morass of wretchedness so as to convert it into a verdant and fertile plain. (Cheers.)

What is the responsibility of the Churches here? The

What is the responsibility of the Churches here? The responsibility of the Churches is this. The Churches of Christ in this land guide, control, and direct the conscience of the community. They establish the moral standards which fix the ideals of the people. They direct affairs, not merely in the Senate and in the Council Chamber, but in the shop and the factory, and in all the affairs of life. No interest, however powerful it may be, can long withstand the resolute united opposition of the Churches. Public opinion in this land invariably responds to the call of the united Churches. As their power is great so is their responsibility. (Cheers.)

He did not agree with the view that the Church was concerned solely with spiritual things. Those who took that view reflected on the career of the Master. They repudiated the precept and doctrines of the greatest disciple whose first act on founding a church was to establish a fund for the care of the poor—the first Poor Law Guardians ever established—(laughter)—and he remembered the trouble which befel one man who did not fill in his forms properly, and who did not give a correct account of his property to the Chancellor of the Exchequer. (Laughter.) Those who held this narrow view were false to the traditions of the Christian Church. To-day we had greater poverty in the aggregate in the land than we ever had; there was a more severe economic bondage; for labour to-day there was not always guaranteed sustenance or security—a condition of things foreign to the barbaric darker ages.

What was the function of the Church in reference to social evils? The function of the Church, he said, is not to engage in party brawls. It is not to urge or to advocate any specific measures. It is to create an atmosphere in which the rulers of this country, whether in the Legislature or in the municipalities, not only can engage in reforming these dire evils, but in which it will be impossible for them not to do so. (Cheers.) How? First by rousing the

national conscience to a knowledge of the existence of these evils and afterwards to a sense of the nation's responsibilities for dealing with them. And the second way is by inculcating the necessary spirit of self-sacrifice without which it is impossible for any nation to deal with gigantic problems of this kind. The Churches must insist on the truth being known and on the truth being told about these social wrongs.

THE CONDITION OF WALES.

South Wales, he proceeded, was naturally one of the wealthiest parts in the world. Yet they had in certain districts housing conditions which were a disgrace to civilisation. In some cases they were such that common decency was scarcely possible. He shuddered to think what would have happened in those valleys but for the fact that they had hundreds of churches and chapels whose influence did really sweeten the atmosphere. But their duty did not end here. They really ought to take a greater responsibility in the matter of removing the cause. He was appalled the other day by a report he received of the housing conditions of a small town in North Wales surrounded by miles of land. What were the Churches doing? The Churches ought to be like a searchlight turned on all these slums to expose them, to shame those in authority into doing something. (Cheers.)

He had also been reading reports on the housing conditions in rural Wales. These conditions did not result from the want of land or from over-population. Yet there, in one of the healthiest climates in the world, were cottages reeking with tuberculosis, damp, wretched, dark, dismal abodes. The plague of consumption was sweeping away men, women, and children at the very period of their lives when they ought to be full of vigour, strength, usefulness, and service. It is rather hard, Mr. Lloyd George went on, that women should be condemned to death for the sole crime of sticking too closely to their homes, and that little children should have the germs of death sown into their systems by abominable housing accommodation in some counties of Wales.

The Churches must have responsibility for this. Most of these men, women, and children are members of the Churches in Wales. The Churches should call attention to it. They should rouse the national conscience on the subject to a sense of its responsibility. It is not for the Churches to draft Housing Acts, it is not for the Churches to enter into a political propaganda or to support one particular measure or another; but let the Churches hunt out evil conditions, let them expose them, let them drag them into the light of day, and, when they come to be dealt with, let them (as the Church did of old) hand them over to the secular arm. (Cheers.)

THE MEANING OF POVERTY.

What did poverty mean? It was not that men were deprived of luxuries, it was not that men were deprived even of the comforts of existence, it was that they had not enough to purchase the barest necessities of life for themselves and their children. According to Mr. Rowntree, one-fourth of the population of this country, even in times of prosperity, were living under conditions of poverty thus defined. Was it because the country could not maintain them, or because the land was poor? The national income was 1,800 millions. That was the revealed income—(laughter)—and that meant £200 a year for every family. Yet one-third of that income was received and spent by 250,000 people, one 200th part of the population of this country, or, in families, one-fortieth of the population was receiving and spending one-third of the income of the country. Poverty was not here because there was not abundance.

It was incumbent upon those who had been blessed by Providence to make sacrifice for others. That was said to be talking Socialism, to be setting class against class. Let us get rid of these cockatoo phrases which are repeated from mouth to mouth by the unthinking, after getting them from people whose brains are just as shallow and whose vision is just as limited as their own. (Cheers.) Let us get to the real, terrible, human, living facts writhing and seething below; let us tear from this pit of wretchedness its flimsy covering of phrases so as to reveal that mass of human agony, with the help and sympathy of those able to help. (Cheers.) Let us say it is the business of the

Churches to insist upon the facts being known, upon every man realising his own responsibility, upon every man realising that he has got to sacrifice in order to help. (Cheers.)

DUTY AND INTERESTS.

It is idle to attempt to deal with a colossal problem of this kind unless those who are well-to-do are prepared to make great sacrifices. The great lesson of Christianity is this: you cannot redeem those who are below except by the sacrifice of those who are above. (Cheers.) You cannot touch any evil in this country without finding that there are interests that have struck their roots deep into it and are flourishing even upon its very putrescence. Attack it and you bring upon yourself, not unpopularity—that is not what you have to face; you have to face a very hailstorm of abuse, insult, calumny. Help men who are fighting. (Cheers.)

The Chancellor of the Exchequer added that he was not putting in a plea for himself. He was too weatherbeaten a mariner to mind. But he had seen gallant men beaten back by the biting blast they met along the path of progress. No follower of Jesus of Nazareth, he said, has a right to allow any man to go out alone into the weather for fallen humanity. God help him if he does! The task is a great, a colossal one. It is the task our Master came here for—to lift the needy from the mire and the poor from the dunghill—and it is the Christian Churches alone that can accomplish it. (Cheers.) If half the increased amount spent annually in preparation for war was devoted to the clearing out of slums, there was no statesman who could not do it with that sum. The Church cannot stand by with folded arms or pleated hands while millions are in despair. The Church certainly cannot say, "Am I my brother's keeper?"

I wonder what would happen if during this Christmas those who have been sitting comfortably enjoying their Christmas dinner found at the height of the festival an invisible hand sliding a panel in the wall and opening a window and showing them another household of men. women, and children like themselves, no worse, some of them—probably better—in all the essentials of character, huddled shivering in wretched dens. I tell you what would happen. Movement would be frozen in every heart, the conscience of the nation would be roused in a way it has never been roused before, the demand would rise from every quarter in this country that our rulers should do something to rid the land of this pestilence of wretchedness. (Cheers.) It is the business of the Church to open that window—(cheers)—to keep it open, to keep our eyes steadfast until that spectacle of wretchedness, woe, and despair shall have been transfigured into one of happiness and of hope. (Loud cheers.)

EARL CARRINGTON ON RURAL DEPOPULATION.

In the course of his speech on January 11th, at the rent audit dinner of the South Lincolnshire and Norfolk Small Holdings Association at Spalding, Earl Carrington made the following reference to the influence of small holdings on checking rural depopulation. "As you know," he said, "we have often been ridiculed by our opponents for our belief that the provision of small holdings will stem the tide of rural depopulation which has been running for the last thirty or forty years. I am sure, however, that the experience of your Association has proved that one important result of your work has been to increase the number of those who get their living off the land, and I find very striking confirmation of our belief in the recent Census returns. I have examined the figures for the three parishes of Burwell, Moulton, and Deeping St. Nicholas, in all of which a considerable number of small holdings have been established during the last five years, and in each case I find that the Census returns for 1911 show a very considerable increase in population as compared with the returns for 1901, as follows:—

	¥1901.	1911.
Burwell	1,974 '	2.144
Moulton	2,017	
St. Nicholas .	1,255	1.439

"That this result is almost entirely due to the provision of small holdings is proved by the fact that in adjoining parishes, where nothing has been done in that direction, the population has continued to decline, or at any rate shows no signs of increasing."

EARL CARRINGTON ON OCCUPYING OWNERSHIP The proposals of the United Committee include the AND PEASANT PROPRIETORS.

Speaking at the rent audit dinner of the South Lincoln-shire and Norfolk Small Holdings Association at Spalding on January 11th, Earl Carrington replied to a recent attack on him and on the small holdings policy with which his name has been identified.

Mr. Green, who is secretary of the Rural Labourers League, which apparently largely consists of members of the House of Lords and other titled persons, is correct, however, in saying that I am opposed to occupying owner ship, and I am quite prepared to give you some very good reasons for this opinion. It is only in eases where purchase reasons for this opinion. It is only in cases where purchase is the only means by which a farmer can avoid being turned out of his home that there is any desire for ownership, and those cases are very few in comparison to the total number of farmers in England."

Defending the small holding tenancy as against ownership

system, Lord Carrington said a system of tenancy under a public authority was the only one which would be permanent and would ensure not only the creation but the preservation, when created, of small holdings.

"One well-known and respected farmer in this neighbourhood has absorbed over 30 former small holdings, and he boasts that he pays 30 rents. Is it not notorious that a very large part of the work done in the lawyers' offices in your towns is concerned with the negotiation of mortgages on small freeholds, and that it is rarely the case that a small holding remains in the occupation of the same family for more than one generation ?

"I am told that in one large parish of 12,000 acres there are only two cases in which a small freehold has remained

in the same family for the last 40 years.

The universal experience of every country in Europe proves that the death of the occupying owner almost always results either in the excessive subdivision of the holding among his heirs and the creation of uneconomic holdings, or in the sale of the holding and its probable absorption into a large farm.

'I have no hesitation in saying that a system of tenancy at a fair rent with security of tenure affords the best ladder by which a man can gradually improve his position, and that it gives him all the advantages and none of the disadvantages which are inseparable from a system of peasant proprietorship.'

CENTRAL LAND ASSOCIATION CIRCULAR.

MR. TRUSTRAM EVE AND THE UNITED COM-MITTEE.

In the January issue of the Official Circular of the Central Land Association, Dacre House, Westminster, appears an article on the "Rating of Site Values" by appears an article on the "Rating of Site Values" by H. Trustram Eve, F.S.S., F.S.I., which is mainly an attack on the United Committee for the Taxation of Land Values and its policy. The following are extracts:

Every owner and occupier of land should obtain this (the United Committee's) fourth annual report and also a batch of the leaflets, and at the same time order his bookseller to supply him monthly with a copy of LAND VALUES, for until the literature of the Committee is read it is impossible to grasp the meaning of this movement. . . .

Every square inch of the United Kingdom is now being valued under the Finance (1909-10) Act, 1910, although only some seven or eight per cent, of the total area is subject to the new duties which were then first charged.

Purely agricultural land is at present outside the scope of these new duties, but it is an open secret that the original proposal of the author of the Finance Bill was to place one penny in the £ on the capital value on land which is now charged in the Act at one halfpenny in the £, and one halfpenny in the £ on all agricultural and other land; and it was only on the representations of some who understood agricultural matters that this original proposition was dropped.

If the present exemption of purely agricultural land was intended to be permanent, why is it being valued? No one in his senses could advocate the expenditure of a vast sum of money for valuation unless some use were to be made of the result; and it is perfectly certain that unless strong efforts are made all the Site Values thus found will

be rated or taxed: . . .

extinction of indirect taxation as far as possible, and they wish to place all imperial and local charges on land. .

They propose that all the Acts of Parliament relating to rating on Annual Value should be swept away, and that the required amount should be collected from owners of "Site Values" only. The Site Values to be used are of course those which will result from the National Valuation now being made. All structures would be exempt and the effect of the change on various occupiers and owners would be startling; but what they fail to recognise is that, whatever is done, nothing can stop the economic rent resulting from the law of supply and demand, and therefore although they may ruin the owner of land up to the point when the whole of his rent is required for taxation, they cannot possibly prevent him from receiving from his tenant the proper rack rent of the property. The literature of the United Committee is full of the supposed benefits which will accrue to occupiers both of covered and uncovered land, but for myself I cannot admit that they will benefit at all. On the contrary it must be true that if you penalise an owner the tendency is for him to raise rents if possible. Where a rent is rack rent and an economic one, it is true that the tenant will pay no more; but from a somewhat long experience of dealing with a large number of rented properties—covered and uncovered—there are only a few cases where rent could not be raised in varying degrees.

There are however many properties where the rent is not economic, such as shops, business premises of all kinds, gardens, allotments, &c., and it is clear that in these cases rents would be raised in strict relation to the increased taxation.

The proposal of the United Committee therefore is a serious question for occupiers as well as owners. The effect on agricultural land would be most serious, for it stands to reason that if structures are taken out of assessment, the loss must be made up in some manner, and that loss must fall on owners of agricultural land, less the amount which can be charged on undeveloped land, which by the way has just been taxed under the Finance Act, 1910.

That the new charge on agricultural land will be enormous is plain when it is remembered that the value of the structure in house property is generally some five times that of the site; while in the case of agricultural land there being no structures there is no difference between the Market Value and the Site Value.

The fact is that the theories of the United Committee are beautiful but perfectly impossible in their unfairness when put into practice.

SIR EDWARD GREY ON UNEARNED INCREMENT.

Speaking at North Sunderland on January 20th, Sir Edward Grey, the Foreign Secretary, said, according to the Glasgow Herald:

The Budget of 1909 had been justified by results. Trade was not ruined, and they had found money for Oldage Pensions, large sums for the Navy and for the general expenditure of the country. The Budget was not merely finding the revenue to-day; it was going to find a still

bigger revenue in the future.

Under the Budget and under the Insurance Bill, Sir Edward proceeded, we have not only legislated for the present but we have legislated for the future. There are things in the Budget, like the unearned increment duty on land, which bring in practically nothing to-day, but which is going a generation hence to bring in a great deal. (Cheers.) We did not think it fair to take anything out of the pockets of people which was already legally there, and we are not going to take any unearned increment duty upon land which exists at the present moment. We are going to start fair from the date on which the Budget was passed, and we are not going to take any present unearned increment duty about which there was so much criticism, and was so hotly opposed by the other side. It does not bring up the revenue at all at present, but is going to bring in more and more revenue every year as the country grows in prosperity, and as land in growing places increased in value there is that in the Budget which will be a help not only to the present Government as long as it continues in office but for future Governments and of increasing help as the years go on.

NEWS OF THE MOVEMENT.

THE ACTIVITY OF THE UNITED COMMITTEE AND KINDRED LEAGUES.

A CAMPAIGN OF PUBLIC MEETINGS.

In response to a constant demand from all parts for speakers on the rating and taxation of land values, the United Committee have undertaken a special campaign of public meetings. The demand and the need for this propaganda have arisen chiefly out of the extensive distribution of literature recently carried out by the Committee, referred to in the current Annual Report and by the spread of the Memorial on Land and Taxation Reform, presented by the Land Values group of the House of Commons last Session to the Prime Minister and the Chancellor of the

Well over a hundred meetings with audiences ranging from a couple of dozen to four or five hundred in villages and country towns, to three or four thousand in the big industrial centres is the immediate aim of the Committee. Good progress has already been made with the campaign. In Wiltshire, Mr. R. L. Outhwaite and Mr. Robert C. Orr, with the co-operation of local supporters have addressed 20 meetings. The weather has been anything but favourable, but some additional meetings were held in the open air.

A report of this campaign appears on another page. The towns in which meetings were addressed were: Lower Stratton, Upper Stratton, Lydeard Millicent, Blunsdon, Highworth, Wootton Bassett, Chiseldon, Rodbourne Cheney, Ashton Keynes, Wroughton, Broadtown, Cricklade, Bishopstone, Hook, Purton Stoke, Lyneham, South Marston and Wanborough.

Large and enthusiastic meetings, addressed by Mr. Josiah C. Wedgwood, M.P., C.C., and Mr. R. L. Outhwaite, were held at Hednesford on January 10th, and at Chelmsford on January 19th; they are reported in another column. Other meetings, which we hope to report in our next issue, have been held during January as follows :-23rd, Newcastle-under-Lyme (Mr. Wedgwood); Burnley (Mr. Wedgwood); 26th, Bradford (Mr. Wedgwood and Ald. P. W. Raffan, M.P.); 27th, Halifax (Mr. Wedgwood); 27th, Leeds, Annual Meeting of Yorkshire League (Mr. Wedgwood and Mr. Ignatius Singer); 30th, Wigan (Ald. Raffan); Ashton-under-Lyne, (Mr. E. G. Hemmerde, K.C., ex-M.P.); 31st, North Worcestershire (Mr. Wedgwood and Mr. Outhwaite); 31st, Chorley (Ald. Raffan).

The following are the meetings which up to the present have been definitely arranged :-

February 5th.—Curoch (North Cumberland): Alderman P. W. Raffan, M.P.

6th.—National Liberal Club, Whitehall Place, London, S.W. (National League of Young Liberals): Mr. J. Dundas White, LL.D.,

7th.—Atherton (Lancs.): Mr. J. Dundas White LL.D., M.P.

9th.—Leeds: Mr. E. G. Hemmerde, K.C.

12th.—Newcastle-under-Lyme: Mr. J. C. Wedg-,, wood, M.P.

16th.—Sheffield: Mr. E. G. Hemmerde, K.C.

16th .- Stamford : Ald. P. W. Raffan, M.P. ,, 16th.—Stockport: Mr. J. C. Wedgwood, M.P. ,,

18th.—Stoke (Staffs.): Mr. J. C. Wedgwood, M.P.

22nd.—Newcastle-under-Lyme: Mr. J. C. Wedg-,, wood, M.P.

29th.—Chesterfield: Mr. J. C. Wedgwood, M.P., and Mr. R. L. Outhwaite.

March 1st.-Oldham: Ald. P. W. Raffan, M.P.

5th:—(Suggested) Market Harboro' (Leicestershire): Mr. J. C. Wedgwood, M.P.

In London, the United Committee and the English League are co-operating with the London Liberal Federation in the arrangement of about twenty large meetings to be addressed by prominent public speakers on our question. In addition, dinner-hour open-air meetings are to be held outside many of the large works and factories throughout the metropolis. This in itself is a special campaign for the metropolis. The Committee are determined to make the Rating of Land Values an issue at the next County Council Election occurring in March, 1913.

A correspondent writes that he is delighted to hear of this plan of campaign for town and country, and that he will gladly contribute towards the cost. We trust others like-minded will join our friend. The endeavour is to reach out to this work by meetings and additional new explanatory leaflets and the Committee appeal with confidence for the financial support necessary to maintain and extend the field of their operations.

NEW LEAFLETS FOR DISTRIBUTION.

The United Committee are about to publish a large quantity of leaflets which have been specially prepared for use in connection with the propaganda work outlined above. Within a few weeks the following leaflets will be ready and can be had at specially reduced rates on application to the Committee:

- No. 7. Land Values Taxation: how it will help the Cottager and Small Holder.

 No. 17. Why the Shopkeeper should support the Taxation
- of Land Values.

No. 23. Why do we Tax Houses?

No. 26. No. 33. The Breakfast Table Duties and Food Taxes.

Why the Rates are Heavy in London.

- No. 35. How to Unlock the Land: a word to the Labourer and Small Holder.
- Conservatives approve the Rating of Land Values. A Tax on Land Values is not a Tax on Land, but No. 37. No. 38. on the Value of Land.

No. 49.

on the Value of Land.
Holding and Withholding.
Why Work is Scarce, and How to Mend Matters.
Land and Taxation Reform Memorial (with a No. 50. No. 58. statement of the Social and Economic effects of the Policy, and an appeal to the residents of every Constituency to petition their Member to approve of the Memorial).

No. 59. Why the Landowner cannot shift the Tax on Land Values.

The Reward of Monopoly and the Wages of Labour. A Contrast. (An Illustration from No. 60. the "Lusitania."

The Land Song (with an offer of Free Literature No. 61. on the Land Question).

How to Raise Wages without Strikes. No. 62. No. 63.

To All Employed in the Building Trade. The A.B.C. of Land Values Taxation for the No. 64. Agricultural Labourer (an argument by question and answer); and Free Trade and the Land Question; and

Richard Cobden's Plain Words on Land Values. No. 65. Some Reasons why Engineers should support the Taxation of Land Values.

Peasant Proprietorship and Tariff Reform; and Why the Agricultural Labourers have been driven No. 66. to the Towns.

No. 67. For the Community Its Own; for the Worker His Own; and
Tax Land Values and End Unjust Rating (the
"Cardiff Castle" object lesson).

Wages ").

No. 68. The Landlords threw off their Taxes (illustrated by diagram); and Richard Cobden's Explanation of the Diagrams (which is based upon Prof. Thorold Rogers' Researches in his "Six Centuries of Work and

In these leaflets every aspect of the question is dealt with. Nos. 7 to 58, No. 60, No. 61 and No. 68, are reprints of leaflets that have already done considerable service, and have had a wide circulation during the past few years. The others are new, and like the older ones state the case for the Rating and Taxation of Land Values clearly and with convenient brevity. For indoor and outdoor meetings and for distribution among friends and associates these leaflets will be found indispensable to all who are eager to further our propaganda. It is work which can be undertaken by all-in the workshop or factory, or in public as members of clubs, institutes and associations—and we appeal to our readers to help the United Committee and the Leagues to put this literature in the hands of people everywhere. No more effective means could be afforded for quiet and persistent individual effort in carrying conviction and spreading the light.

The United Committee are also issuing in leaflet form a reprint of the article in the 12th Annual Report of the General Federation of Trade Unions on "Trade Unions and the Taxation of Land Values," by Josiah C. Wedgwood, M.P., C.C. Arrangements have been made with the Independent Labour Party to have these distributed among their branches throughout the country. The General Federation are doing likewise, and are sending at the same time a circular letter recommending that the branches discuss the economic and social effects of the Taxation of Land Values, and send back to headquarters any resolution they may see fit to

pass on the subject.

NEW PAMPHLET.

WHAT THE WORKING MEN WANT

The United Committee will shortly publish a new penny pa mphlet by Moya Llewelyn Davies entitled "What the Working Men Want," which is written specially for the workers in both town and country and is an informing and concise explanation of what Land Values Taxation means. The pamphlet embodies the Land and Taxation Reform Memorial, and its attractiveness is enhanced by cartoons on front and back covers. It will be procurable, price 1d., at the offices of the Committee, of the Publication Department, and of the various Leagues.

THE VALUATION INQUIRY.

RESOLUTION PASSED BY THE UNITED COMMITTEE.

At a meeting of the United Committee, held at their offices at Broad Sanctuary Chambers, 11, Tothill Street, London, S.W., on January 8th, the following resolution was passed :-

That this Committee welcomes the statement made by the Chancellor of the Exchequer in the House of Commons on the 13th December, 1911, that sooner or later an inquiry would be made into the progress of Valuation with a view to the simplification of those difficulties which have arisen as a result of concessions made to the Opposition and urges that such an inquiry should be instituted at the earliest possible date.

MUNICIPAL CAMPAIGN FOR THE RATING OF LAND VALUES.

ACTION TAKEN BY THE GLASGOW TOWN COUNCIL BY A VOTE OF 43 TO 11.

At a meeting of the Glasgow Town Council, held in the City Chambers, Thursday, January 25th, Lord Provost Stevenson presiding, the Report of the Parliamentary Bills Committee of the Council on the subject of the Rating of Land Values came up for consideration. Bailie Barrie moved the resolution, which was in the following terms :-

That, having regard to the facts (1) that the principle of the Taxation of Land Values has been consistently supported by the Corporation with the view of securing to the city and the ratepayers the benefit of such taxation, and (2) that the Government are at present collecting, or are in contemplation of collecting, information and all relative data as to the true valuation of all lands situated in urban and suburban districts throughout the

country for the purpose of such taxation, the Corporation, following out their recognised policy in regard to this matter, resolve to petition Parliament to the effect that powers be granted to all local rating authorities throughout the country—county, urban, and town councils—to impose and levy on the new valuation a tax on the value of land for local purposes, distinct and separate from the increment duty to be imposed and levied under the provisions of the Finance (1909-10) Act, 1910.

Bailie Alston seconded. After considerable discussion the resolution was adopted by 43 to 11 votes.

YORKSHIRE LEAGUE.

West Bar Chambers, 38, Boar Lane, Leeds.

ANNUAL REPORT.

The past year has been an eventful one in the history of the Yorkshire League. At the beginning of the year we moved into new offices in West Bar Chambers, Leeds. had a good send-off from a representative gathering of Single

Taxers from all parts of Great Britain.

During the year which has just closed, 121 meetings have been addressed by the members of the Yorkshire League and friends from other centres. The speakers included Joseph Fels (London), E. G. Hemmerde, K.C. (London), C. J. Ogle (Baltimore), R. L. Outhwaite (London), Harry de Pass (London), Councillor C. H. Smithson (Halifax), W. D. Hamilton (Glasgow), William Reid (Newcastle), A. H. Weller (Manchester), E. A. Lassen (Bradford), Everitt Binns, J.P. (Cowling), C. W. Sorenson (York), Ashley and Warwick Mitchell (Ossett), Wm. Basnett (Silsden), Jos. Z. Ogden (Oxenhope), Wm. Thomson, J.P., F. Dickinson, and H. Town (Keighley), F. Rusby (Leeds), and the Secretary. In addition to the meetings organised under the auspices of the League, many of our members have engaged in Land Values propaganda through the agencies of Junior Liberal Associations, Leagues of Young Liberals, Labour organisations, and non-party institutions.

An active summer campaign was organised by the League in the county. This was very successful, and a considerable amount of literature was sold and distributed.

In the matter of literature, the year has been a record one. The bound pamphlets "How to Reduce your Rates and Taxes," supplied by the United Committee, were widely distributed by friends of the movement. The sales of literature have been greater than during any similar period in the history of the Yorkshire movement. The demand for Henry George's books and pamphlets has extended at a rate which is gratifying to the Committee of this League.

A vigorous press propaganda has been carried out. At the opening of the League, our Chairman—after an interview with the Editor of the Yorkshire OBSERVER-was asked to write an article stating our This article duly appeared in the columns position. of the Yorkshire Observer, under the title of "Land Valuation and its Objects," and was afterwards printed in pamphlet form. In addition to Mr. Smithson's contribution, letters have appeared in other papers from members and friends, amongst which may be specially mentioned a protracted controversy in the Yorkshire Post. As has been said elsewhere, a vote of thanks is due to the Editors of the Yorkshire Post and the Yorkshire Observer for the space they placed at our disposal, and for the fair manner in which the controversy was allowed to proceed. Among those who contributed from our side to this discussion were A. W. Madsen, William Reid, Harry de Pass, E. A. Lassen, Wm. Thomson, J.P., C. G. Bolder, Ashley and Warwick Mitchell, and F. Skirrow.

A special distribution of Land Values, Mr. Verinder's pamphlet, FREE TRADE AND LAND VALUES, and other literature has been carried out during the year to representatives of County, Urban and Rural Councils, and other leading men in Yorkshire. With this literature there has been sent an intimation of the League's objects, and an invitation to interested parties to send to the Office for any information they might desire to have regarding our

principles and methods.

The Keighley Single Taxers have added to the literature of the League a little paper called The Keighley Democrat, three or four numbers of which have already appeared.

Groups have been formed in some of the important centres of Yorkshire for study and discussion. The secretaries of these groups are in communication with the Central Office, and some good work is being effected in this way. We may mention specially Sheffield, Rotherham, Keighley, Ossett, Crosshills and Penistone. In addition to these groups, a political economy class has been held in the Office at Leeds. Arrangements are being made for the extension of this work. Mr. William Reid, who is coming from Newcastle to take up his quarters at the Leeds Office, has prepared a syllabus of eight lectures, which will be delivered at various centres during the coming year. Mr. Smithson, the Secretary, and some others are expected to assist in this work.

In the Keighley by election, Mr. Harry de Pass did some specially good work, and his expositions of the case for Land Values Taxation was so effective that a return visit was arranged, when he delivered a series of ten lectures. work was much appreciated, both by the members of our League and by those who attended the meetings.

The financial position of the League has been immensely strengthened during the year, and the League is indebted to the United Committee for special donations, which have enabled it to carry out its work.

MONTHLY REPORT.

The Secretary addressed meetings at the Wakefield Trades and Labour C. Club on 14th January, 1912, and at the Hopetown W.M. Club, Normanton, on January 23rd.

On January 26th a meeting was held in the Central Hall, Bradford. Mr. J. C. Wedgwood, M.P., and Alderman P. W. Raffan, M.P., were the speakers, and Ald. J. A.

Godwin, J.P., was in the chair.
On January 27th, the First Annual Meeting of the Yorkshire Land Values League was held, the speakers including J. C. Wedgwood, M.P., and Mr. I. Singer.

Arrangements have been made for Mr. E. G. Hemmerde, K.C., to address a public meeting in the Town Hall, Leeds, on February 9th, with Mr. A. H. Marshall, M.P., as chairman. On February 16th, Mr. Hemmerde will also address a public meeting in the Albert Hall, Sheffield, when it is expected that Sir William Clegg will preside. In addition to these meetings, Mr. Hemmerde has promised to address a meeting at Wakefield, but the date has not been decided upon.

Arrangements have been made for Mr. Wm. Reid to conduct a series of Political Economy Classes, which will be held weekly for eight weeks. Dates and places as

Tues., Feb. 6.-Montgomery Hall, Sheffield.

Thur., , 8.—The Office, West Bar Chambers, Leeds. Fri. , 9.—The Liberal Association Rooms, 4, Railway Street, Huddersfield.

Our Chairman (Councillor C. H. Smithson) has undertaken to conduct a similar class in Room 13, Temperance Hall, Keighley, commencing Tuesday, February 6th.

F. Skirrow, Secretary.

AYLESBURY.

On January 18th, in the Town Hall at Aylesbury, under the auspices of the Mid-Bucks. Liberal Association, a large and enthusiastic meeting was presided over by the Earl of Buckingham. Mr. H. G. Chancellor, M.P., delivered a stirring and convincing address on the Taxation of Land Values.

NORTHERN LAND VALUES LEAGUE.

During the past month the Secretary has addressed the following meetings:-

Sun., 14.—Morning. South Gosforth Adult School.

—Evening. Newcastle Society.
Thur., 18.—Dunston Literary Society. Newcastle Socialist Society.

Thur., 25.—South Shields Young Liberal League. Sun., 28.—Coxlodge Adult School.

Preparations have been made for the transference of Mr. Reid's services to Leeds, where he will join Mr. Fred

Skirrow on February 1st.

A meeting of the League was held in the Liberal Association Rooms, 54, Pilgrim Street, Newcastle-on-Tyne, on Monday, 22nd January, to consider a recommendation from the Executive. The committee having considered a proposal by the United Committee to shut the office at Newcastle and to organise the Northern Counties from the office at Leeds, agreed to recommend this course to the The following resolutions were passed at the members. General Meeting of members:

That the recommendation of the Executive to transfer the headquarters of the Northern Land Values League to Leeds be adopted.

That this meeting of members of the Northern Land Values League desire to place on record their appreciation of the great services of Mr. William Reid during the last eighteen months in Newcastle and district, and regret the circumstances which render his removal from immediate activity in our cause.

WM. REID, Secretary.

MANCHESTER LEAGUE.

1, Princess Street, Albert Square, Manchester.

In addition to the meetings already announced in Land Values, eleven meetings have been held during the past These were at :—Queen's Park Parliament (twice), (W. Fielden and D. Catterall); Accrington (Discussion Class, F. W. Haworth); Penistone Junior Liberal and Economic Class (twice), J. Bagot and A. H. Weller); Denton Institute (W. Norman); Openshaw Socialist Society Economic Class (T. H. Ligo). On the 10th and 24th meetings for business men were held in the League Offices addressed by Councillor Smithson and the Secretary.

Up to the time of going to press the following meetings have been arranged:

Feb. 1.—High Lane (Stockport) Women's Liberal Association. A. H. Weller.

5.—Gorton Central Liberal Club, 8.30. G. L. Whitworth.

5—Denton Institute. W. Norman. 7.—Meeting for business men in League's Office, 7.30. F. Verinder.

9.—Sale, L.Y.L., Liberal Club, Sale, 8.0. A. H. Weller. 12.—Chorlton Presbyterian Literary Society, 8.0. A. H. Weller 12.—Walsden Horticultural Society. W. Norman.

" 12.—Penistone Junior Liberal Economic Class. Dr. P. McDougall.

14.—Smithills Ward Liberal Club, Bolton. A. H. Weller.

, 16.—Dukinfield L.Y.L. W. Burkinshaw.
, 21.—Meeting for business men in League's Office. 7.30.
, 23.—Manchester Central Literary and Debating Society.
 Municipal School of Commerce, Whitworth Street,
 A. H. Weller.

,, 25.—Seedley Socialist Society, Clubroom, Coomassie Street.

Debate between G. F. Musson and F. Ramwell, at

" 26.—Prestwich Primitive Methodist Mutual Improvement

,, 26.—Prestwich Primitive Methodist Mutual Improvement Society. J. Bagot.
,, 29.—High Lane (Stockport) Women's Liberal Association, Liberal Club. J. Moyle.
,, 29.—Pendleton Co-operative Debating Society, Co-operative Hall, Broughton Road, Debate between W. Noble and Coun. J. M. McLachlan, at 8.0.
,, 29.—Bramhall L.Y.L., Grammar School, 8.0. A. H. Weller.
,, 6, 20, 27.—Astley Bridge L.Y.L. Economic Class. D. Catterall.
,, 1, 8, 15, 22, 29.—Economic Class Meetings in League's Office, at 7.45.

., 13, 27.—North Manchester Branch Meetings at Queen's Park Congregational Institute, 8.0.

Through the efforts of Mr. G. F. Musson and a few friends, a North Manchester Branch of the Manchester Land Values League has just been formed. An inaugural meeting was held in the Queen's Park Congregational Institute, on January 16th, at which Mr. J. Bagot gave an interesting address. The Rev. A. Rippiner kindly accepted the Presidency, and Mr. Geo. F. Musson, of 58, Church Lane, Hampurhay, was alested as Hop. Secretary A small Harpurhey, was elected as Hon. Secretary. A small committee was formed, with power to add to their number. It was decided to hold meetings in the same place on the second and fourth Tuesdays in each month, at 8 p.m.

A series of fortnightly meetings in the League's Office, for professional and commercial men, was commenced on Wednesday, January 10th, when Councillor C. H. Smithson was present and gave an extremely interesting address. Mr. G. L. Whitworth and his brother, who are chiefly responsible for this new effort, are working indefatigably amongst the many business men they come into daily contact with. Mr. F. Verinder has kindly promised to address the meeting on February 7th, and it is hoped to secure the

services of other prominent Single Taxers for subsequent

The members of the Economic Class (who meet in the Office of the League every Thursday at 7.45) have just finished a course of study of Progress and Poverty, and the remainder of the season will be devoted to a series of lectures for which the Secretary has secured a most attractive list of speakers. Amongst those who have promised to give addresses are Messrs. E. Bardsley, J. Battle, H. B. Hobson, F. G. Lloyd, A. W. Madsen, Coun. C. H. Smithson, F. Skirrow, and Coun. H. Taylor. Such a bill of fare should induce many friends to attend these interesting meetings who have not hitherto done so.

Amongst other interesting fixtures for the month, are two public debates on "Single Tax v. Socialism,"—one between G. F. Musson and F. Ramwell. at Seedley, on February 25th, and the other between W. Noble and Coun. McLachlan at Pendleton, on February 29th.

Friends will be pleased to hear that the President of the Manchester League, Mr. L. W. Zimmerman, who has for some months been suffering from a nervous breakdown. is now nearly restored to his usual good health.

ARTHUR H. WELLER, Secretary.

MIDLAND LAND VALUES LEAGUE,

20, Cannon Street, Birmingham.

The importance of Political Economy Classes is appreciated by our friends in the Midlands. Thanks to the efforts of Mr. F. Harper at Bilston, and of Mr. J. Douglas Graham at Wolverhampton, "Circles" for the study and discussion of Land Values Taxation have been formed. Mr. Chapman Wright is the lecturer, and the meetings are held at the Liberal Clubs on Tuesdays at Wolverhampton, and on Fridays at Bilston. The attendance is most satisfactory in numbers and in the keen interest displayed by the members. Arrangements are in hand for similar "Circles" on two other nights at Bearwood and Selly Park, Birmingham. The course for six evenings is divided under the following headings:

"Man and his surroundings."

"The necessary reform. "Effect of Taxing Land Values."

"Socialism unnecessary. "Other suggested remedies."

"Progress and Prospects of the Reform."

To those who can spare the time Mr. Wright of course, urges the study of Progress and Poverty, but in many cases this is not possible, and the text-books used are The Story of My Dictatorship and 100 Reasons for TAXING LAND VALUES.

On Wednesday, January 31st, a meeting on "Land Reform and Labour Unrest" will be held at Langley Institute, when addresses will be given by Mr. J. C. Wedgwood, M.P., and Mr. R. L. Outhwaite. On Saturday, February 10th, the Lord Advocate will speak at Bearwood. CHAPMAN WRIGHT, Secretary.

MEETINGS IN WILTSHIRE.

Mr. R. L. Outhwaite and Mr. R. C. Orr have been addressing a series of village meetings in the Cricklade Division of Wiltshire, following on the decision of the United Committee to promote the cause of Land Value Taxation in the county as part of the rural campaign. The division is represented by Mr. R. C. Lambert, M.P., a sterling Land Values man, and the local Liberals and the enthusiastic agent, Mr. Bagnall, have promoted the propaganda. At the same time meal-hour meetings were held at the gates of the great engineering works of the Great Western Railway Company at Swindon. Great interest has been evoked at these meetings, the men being largely the dispossessed of the villages, and there has been a large and gratifying demands for literature. At a village meeting, the chairman, a labourer at the works, told how, when he visited his native village, he saw land from which he had helped to reap 14 sacks of corn to the acre now producing only "half-a-hundredweight of weeds." At another meeting the chairman related from his own experience how the man who fully utilizes the soil fares as compared with the man who withholds it. About three miles out he had leased from Colonel Calley, the Tory candidate, 20 acres. It had formerly been portion of a 66-acre farm which, including buildings, had been rented at £2 10s. an acre. He paid £6

per acre—£120 a year. The land was poor and unsuitable for "spade and fork" cultivation, and by subsoiling he had converted 11 acres into a market garden. farm had employed the farmer, a man, and a boy, and the 11 acres now employed all the year round, besides himself 11 men, and boys at shorter hours and far higher wages than those prevailing on the farms around. As a result of his endeavours he now paid £1 an acre in rates on top of his high rent, making £140 a year to be paid in rates and rent before he got anything for himself after paying wages. He contrasted his treatment with that accorded his landlord, Colonel Calley. He had 1680 acres, and, including his mansion, his steward's house, farm buildings, and 48 inhabited cottages, he only paid 2s. 11d. an acre in rates. This market gardener is, in consequence, an enthusiastic supporter of the Rating of Land Values.

The conspicuous feature of these meetings has been the quickness and enthusiasm with which the villagers grasp the intent of Land Values Taxation, and the enthusiasm with which they support the underlying principle that the

land is a common heritage.

The immediate need of the Wiltshire agricultural labourer is a higher wage than 12s. a week, which is the rate that widely maintains, and he can easily grasp the point that what will compel the use of idle acres will, by creating a demand for his labour, tend to raise his wages and establish his independence. Rural England has gone Tory because financial and other considerations have made it the preserve of the wealthy Whig opportunist.

EAST LONDON.

Mr. Herbert Barr of the East Dulwich League of Young Liberals, addressed a meeting on "The Taxation of Land Values" on January 5th at the Obelisk, Devon's Road, Bow, E. The meeting was held under the auspices of the National League of Young Liberals. Many questions were asked by Socialists and satisfactorily dealt with.

ESSEX.

IN CAPTAIN PRETYMAN'S DOMAIN.

On December 19th Mr. J. C. Wedgwood and Mr. R. L. Outhwaite addressed a meeting in the Corn Exchange, Chelmsford, on the Taxation of Land Values. The chair was taken by Counc. Dixon. The meeting has served to draw public attention to the fact that the constituency of the President of the Land Union is peculiarly cursed with the evils of land monopoly.

Mr. Wedgwood said that Captain Pretyman had done him the honour of coming to his constituency to attack the principle of Land Value Taxation, and having replied at Newcastle-under-Lyme, he had thought that it would be well

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to give the people of Chelmsford an opportunity to hear the other side of the case. If Captain Pretyman would accept the challenge he had thrown out to him to debate the issue he should be glad to meet him at Chelmsford. He and Captain Pretyman were as one in wishing to have the valuation simplified. Mr. Lloyd George had recently acknowledged in the House of Commons that all the difficulties as regards valuation were due to concessions made to Captain Pretyman, against which he had been warned by the member for Newcastle-under-Lyme. Mr. Lloyd George had said that an inquiry into the process of valuation might be beneficial for the purpose of simplification, and he, the speaker, hoped that the Land Union would join with the United Committee for the Taxation of Land Values in hastening this inquiry and the simplification. Captain Pretyman also held the view that it was unjust to single out the value of land for taxation. The reforms advocated by the 176 members who signed the memorial to the Prime Minister were based both on justice and expediency. It was just to recover values created by the community, it was just to omit from taxation that which was created by the individual. The reforms were expedient, because they provided a sound, economic solution to the unemployment difficulty.

Mr. R. L. Outhwaite said that his attention had recently been directed to the land question at! Chelmsford by reading a report in the Daily Mail, headed "Nowhere to Live-Father's Vain Search of the Countryside." A man with wife and seven children had been forced to go to the workhouse because a cottage could not be got in the district, and the master of the workhouse had reported that for this reason "Five able-bodied men have come here within a month." He had come to Chelmsford to see if there was any land on which to live. The conditions as to need were indisputable. He found that overcrowding prevailed to an exceptional degree in the town, two and more families being jammed into a cottage scarcely large enough for one, and that some of these dwellings were no better than From inquiry at the engineering works of Hoffman and Co. he found that, there being "nowhere to live" in Chelmsford, men who had to be at the works at six in the morning had to seek accommodation in villages five, six, and seven miles distant. As a means to discover how much land there was unbuilt on in the Borough, he had inquired as to the area assessed as "agricultural" land. The area of the borough was 3,112 acres, and of this area 2,257 acres was assessed for rates as agricultural land. holding of this land from use was the cause of there being nowhere to live.

Mr. Wedgwood had explained how the present rating system discouraged the use of land for buildings and encouraged its withholding, and these conditions were the outcome of the system.

Let them, first of all, glance at how those fared who withheld 2,257 acres in the borough, much of it right in the centre of the town. This land was assessed for rates at only £2,851. But being "agricultural land," it was only This land was assessed for rates at rated at one-fourth of this assessment-viz., at £702 17s. 6d. -and would pay in rates about £280, the total rates being 8s. 01d. in the £. Now let them see how fared the land user, the man who benefited the town by industry. man's works occupied 31 acres. It was formerly assessed for rates at £1,050, then extensions were made, more men were employed, and the assessment was put up to £1,616. So they had this fact, that under the present system the users of 31 acres paid 2½ times as much in rates as the owners of 2,257 acres of land. The rated agricultural land in the borough paid on an average 1s. 6d. an acre. Land used for industry paid £200 per acre.

So appalling had the conditions become that the Council had just purchased $6\frac{1}{2}$ acres on which to erect some cottages. This area was assessed as agricultural land, and the owner paid on £4 per annum, which at 8s. 01d. in the £ worked out at a contribution of £1 12s. 2d., or 5s. per acre. But the Council had to pay £275 per acre. This showed how Council had to pay £275 per acre. valuable land escaped its fair contribution to the rates.

What would happen when this land was used? The Council would put at least 20 cottages per acre on it, in all 130, each of which would be assessed for rates at certainly £8 The assessable value would jump up to per annum. £1,040 per annum, chiefly by taxing the cottages; and 62 acres would contribute £418 13s. 4d., which would come cut of the wages of these cottagers. Land which, withheld from building, paid 5s. per acre, now paid, plus buildings, £64 $\,$ per acre. They proposed to alter this system, and by way of a Land Values Tax levied on the value of land used or not, find the money for great national services such as education, poor relief, and main roads, and take them off the rates. The result would be that the land-user would pay far less than at present and the land-withholder far more, so much more that the owners of 2,257 acres of "agricultural land" within the borough would soon within the borough would soon provide the people with somewhere to live. Were Mr. Lloyd George to levy a tax of 3d. in the £ on the capital value of the land of the United Kingdom to replace £64,000,000 raised by rates, the cottage-owner in Chelmsford would pay 3s. 4d. where he now pays £3 4s. 4d. This would be a relief of 1s. 2d. a week.

A mechanic, in seconding a vote of thanks to the speakers, said Mr. Outhwaite's figures were quite correct. renting a cottage at 6s. a week, and his landlord had told him that Is. 3d. of his rent went in rates.

The speakers before leaving were compelled to promise to return and address a Saturday afternoon meeting to give an opportunity of hearing the gospel to the men working on night shift or overtime in the "ruined" engineering works at Chelmsford.

PORTSMOUTH.

Mr. J. S. McGuigan, the chairman of the Portsmouth Land Values League, at two meetings of different Ward Associations of the local Liberal Party, of which he is a vice-president, delivered striking speeches, calling on the Liberals to adopt a more progressive policy and to push forward the policy of Land Values Taxation. The Liberal Party, he said, was not going fast enough, and he frankly declared that he should not be supporting it if he did not think it was capable of better things than it had achieved lately. The following is the burden of Mr. McGuigan's speeches delivered to the Havelock Ward Liberal Association on January 16th and to the St. Mary's Ward Liberal Association on January 10th, reported in the Portsmouth EVENING NEWS, of 11th and 17th January respectively:-

"SOMETHING COURAGEOUS WANTED."

Mr. McGuigan pointed out that at the next General Election Portsmouth might have 90,000 electors. would render canvassing extremely difficult, and he advocated constant educational propaganda. He urged that if the Liberal Party wished to command the support He urged of the working classes it must have regard for their discontent, everywhere manifested, upon which the strength of Tariff Reform rested, simply because Tariff Reform promised better social conditions. Some people in the Liberal Party seemed to think Free Trade was sufficient, and others that it was going too fast, but in his opinion the salvation of the party rested in its doing something courageous. "The Liberal Party will have to something courageous. "The Liberal Party do something heroic," said Mr. McGuigan. ample powers over the veto of the House of Lords it can abolish slums, get higher wages for the great mass of the people, lower prices of commodities, and ensure better ocial conditions than at the present time, when nearly thirty per cent. of the populace exist on the verge of Prices during the last fifteen years had gone up more than had money wages.

A Voice: How about fifty years ago? Mr. McGuigan: If we go on as we have been going we shall return to the position of fifty years ago. of production had enormously increased, and yet they found that only thirteen per cent. of adult working men received from 40s. upwards in wages per week and 53 per cent. received under 30s. a week, and he thought it was time official Liberals, both locally and at headquarters, were dealing with this question of how to raise wages and reduce prices. For thirty years Liberalism had demanded a free breakfast table, but the taxes on tea and sugar remained.

The same voice: They have been reduced.

Mr. McGuigan: They have been reduced, but why should
they not be wiped out? The present system of rating

which taxed a working man's house up to the hilt and left out undeveloped land should be altered. The White Company's land at North End, worth £12,000, last year paid £3 3s. 9d. in rates. If a man bought £72 worth of it and on it erected a house he would pay £4 9s. 5d. in rates

in respect to that very small slice alone. The rich should be compelled to pay for playing dog-in-the-manger with the resources of the country." Let the lesson of the German elections be taken to heart. Between the dangers of Socialism on the one hand and Tariff Reform on the other, it would not be well for the party unless it carried out its principles to their proper conclusions, and that he believed the party was perfectly capable of doing if it only recognised its responsibilities to its rank and file. Mr. McGuigan quoted figures drawing attention to the unequal distributions of wealth as revealed by the death duties, and complained that whereas most workmen's houses in the Borough of Portsmouth paid £5 to £6 in rates annually there were no rates, for instance, payable upon the unoccupied pieces of land, each worth £2,000 to £3,000 at the end of the Frogmore Road in Goldsmith Avenue. Yet the increased value of that land was due to the presence, industry and expenditure of the people of Portsmouth. He had yet to hear something definite about the rating of land values from the official Liberals of Portsmouth and the Liberal members of the Town Council. They had brought out a candidate in the Buckland Ward who mentioned nothing about the rating of land values in his address. They had in the Liberal Party to-day men who simply held things back, but the Party would have to make up its mind whether it was going to back the masses or the classes, for the masses were determined to be no longer mere hewers of wood and drawers of water.

A correspondent informs us that at a meeting of St. Michael's Debating Society, on 13th December, the Secretary of the Portsmouth Land Values League, Mr. Wm. King, delivered an able address on the Taxation of Land Values. Although the atmosphere of the society is Conservative, a resolution in favour of the rating and taxation of land values and the exemption of improvements was carried by a majority of four on a vote by ballot.

STAFFORDSHIRE.

MEETING AT HEDNESFORD. On January 10th Mr. Josiah Wedgwood, M.P., and Mr. R. L. Outhwaite addressed a large and enthusiastic meeting at Hednesford, a colliery town of West Staffordshire. Mr. Baker, a leading official of the Staffordshire Miners' Association, presided. This district provides a fruitful field for propaganda. The town and district are under tribute to the Marquis of Anglesey, to whom rent and royalty plunder goes. A prominent business man of the town gave Mr. Outhwaite some interesting details of his experience as a cottage builder. He had taken lend from experience as a cottage builder. He had taken land from the Marquis at a ground rent of £10 per acre on a 99 years He had taken land from lease, and had contracted that the cottages he built should be kept in good repair during the term of the lease when they would revert to the Anglesey Estate. Mining operations underneath were causing them to tumble down, but he had discovered that under the terms of the lease he had no redress. The attention of the State valuer for the district may be directed to the fact that this "agricultural" land has a value of over £250 an acre.

SCOTTISH NOTES AND NEWS.

Mr. Norman McLennan's Political Economy Class in Dumfries is getting on splendidly. A correspondent writes :-

Mr. McLennan has the use of the splendid Lecture Room of the Dumfries Public Library, and has a class of some 70 students, including members of the Dumfries and Maxweltown Town Councils; of the local School Boards, the leaders of the Labour and Socialist Parties in Dumfries the leaders of the Irish Nationalists, three or four lawyers including the Agent of the local Member of Parliament, two lady inmates of the local lunatic asylum (who, by the way, are among the cutest of the students-they can answer the teacher's questions about the best of any). Every week Mr. McLennan writes out a synopsis of the lesson for the press, and this is being accepted by two Dumfries papers—the Liberal STANDARD and the Conservative Courier. The Annandale Observer also The Annandale Observer also prints a report.

Notwithstanding these exacting duties, to which we attach the greatest importance, Mr. McLennan continues to address many meetings in different parts of the county. The sentiment in favour of land reform and the Taxation

of Land Values is taking a deep hold of the Dumfries people, thanks to the devoted and well-directed efforts of Mr. McLennan, Mr. Harry Llewelyn Davies and their co-workers.

The Motor Show held in the Industrial Hall of the recent Scottish Exhibition of National History, Art and Industry is a brilliant example of motor construction in all its branches. The most interesting exhibit if one can judge from the vast number who visit this section, is Councillor William D. Hamilton's magnificent motor caravan. This van has been built to the order and from designs supplied by Councillor Hamilton for lecturing on the Taxation of Land Values. The van is complete in every detail both inside and outside, and has cost Councillor Hamilton well over £700. It affords a striking example of his earnestness of purpose and determination to get at the people with the truth on the real cure for poverty and unemployment.

The recent series of lectures delivered by Mr. Alexander B. Mackay before the Scottish Band of Hope Union Council have borne good results, and there is quite a mild excitement aroused in that body on the Land Question.

A STEP ON TO NEW GROUND.

The following circular has been issued by the League to about 1,000 young men and women who attend the Glasgow School Board Continuation Classes, the Technical College, the Athenæum, the Students' Union, and various other bodies:

Dear Sir or Madam,

OF POLITICAL STUDY OF THE PRINCIPLES ECONOMY AS THEY ARE FOUND IN HENRY GEORGE'S WORK ENTITLED "PROGRESS AND POVERTY."

The Executive of this League desire to bring before all interested in Social Reform a more widespread knowledge of the truths of Political Economy as embodied in Henry George's work entitled Progress and Poverty.

The more such knowledge is diffused, will there be an insistent call on our Legislature for practical application of these truths.

For these purposes this League now submits to you a scheme of prize-giving for knowledge of Progress and Poverty as displayed in answering a brief set of questions and the preparation of an essay.

The leading points in the Scheme are :-(1) To give all students who enrol a free copy of Dent's shilling edition of Progress and Poverty

(2) Provided a sufficient number of competitors respond to this invitation, to give money prizes to the value of £3, £2, £1 10s., £1, and 10s., and other prizes consisting of books to those who will write an essay on Progress and Poverty and engage in a subsequent examination on questions which will be submitted.

There will be no entrance fee or other charges but the Executive hope that all who accept the copy of the book as above will join the study to the conclusion.

The Executive hope in this way to promote a study of Henry George's great work in which the author sets the science of Political Economy in its true relation to poverty, unemployment, and the land question, and cordially invite you to attend a meeting in the Religious Institution Rooms, 200, Buchanan Street, on Friday, 9th February, at 8 p.m., and hear the scheme explained by Mr. ALEXANDER MACKENDRICK, President of the League.

If you are unable to attend this meeting, but are desirous of joining in this study, kindly communicate with Mr. James Busby, Secretary of the League, 67, West Nile Street, Glasgow.

The series of Lectures at Rutherglen Liberal Association by Mr. William Cassels, and at Barrhead Liberal Association on Political Economy and the Land Question by Mr. Francis C. R. Douglas, started on the 8th and 9th January, and will continue during February. The Rutherglen Association have taken 30 copies of Progress and POVERTY and a set of six pamphlets, and the Barrhead have 20 of Progress and Poverty and seven pamphlets.

The Classes held in the League's Rooms continue to be well attended and several new students have joined.

The following meetings have been arranged for February Feb. 1.—Mr. David McLardy, lectures on the Taxation of Land Values at the Thursday Evening Class.

,, 9.—Mr. Graham Cassels, Canal Boatmen's Union, Port Dundas, ,, 21.—Mr. Francis C. R. Douglas, Govan U.I.L. ,, 26.—Mr. Robert Cassels, Tollcross Y.M.C.A.

At the Executive Meeting on Saturday, 20th January, a discussion on the proposal to hold a bazaar took place, and it was decided to call a meeting of the ladies interested in the movement, the Executive and friends to discuss ways and means of carrying out the proposal.

THE LABOUR PARTY AND THE LAND QUESTION.

In view of the fact that the League has been challenged from time to time on their support of Liberal as against Labour candidates, the following discussion which took place at the I.L.P. Conference held at Stirling on Saturday, 20th January, is very illuminating

20th January, is very illuminating.

Mr. Anderson, Galashiels, moved—"That the conference, believing that the Taxation of Land Values could never restore the land to the people nor curb the landowner's power to exact tribute, suggest that the I.L.P. representatives on public bodies refuse to associate themselves with such a proposal, and point out that the only complete solution of the land question was land nationalisation." The motion was seconded.

An amendment to delete the words "refuse to associate themselves with such proposals" was moved by Councillor Turner, Glasgow, while Mr. John Fraser, Clydebank, submitted another amendment to the effect that while insisting on land nationalisation the conference should suggest that I.L.P. representatives on public bodies support everything tending in that direction. Mr. Fraser held that his proposal was the only sensible one in view of the circumstances in which they were placed at the present time, because he thought they might as well call for the moon as for land nationalisation just now.

On a vote between the Galashiels motion and the Clydebank amendment the latter secured 26 votes to 5 for the former

A division on the amendments of Clydebank and of Councillor Turner resulted in the latter being approved by 16 votes against 13.

A correspondent writes:—"The question of Minus Site Values is causing most instructive talk in Scotland. . . . There could be no more instructive conundrum propounded than, where has the value gone, and if the present apparent possessor has less than nothing left in his hands! If it was to be taxed if in his hands, why should the tax not follow it in whosesoever hands it may be found?"

HIGHLAND LEAGUE.

22, High Street, Inverness. FIRST ANNUAL REPORT.

At a meeting of the Executive of the Highlands League held in Inverness on December 5th, the Secretary submitted the first annual report of the work of the League. During the year fifteen meetings of the League have been held. 10,000 copies of educational pamphlets and leaflets had been distributed throughout all parts of the Highlands, these including 6,000 "How to Reduce Your Rates and Taxes"; 1,000 LAND VALUES; 2,000 "Taxation of Land Values" in Gaelic and English.

In the Ross-shire by-election much good propaganda work was carried out under the direction of Mr. Robert Orr, of the United Committee, and Mr. Joseph McLeod, the Liberal organiser, and large quantities of literature were distributed all over the constituency. The land question was well kept to the front by Mr. McPherson, the successful Liberal candidate.

Dr. Dundas White, M.P., toured the North of Scotland, and by his spirited addresses and clear and lucid advocacy of Land Values Taxation, opened the way for a great advance of the movement in the Highlands. Over 30 meetings were held in different districts, and the closing meeting at Inverness was a huge success. Addresses were also delivered by Mr. John Paul, Mr. Robert Orr, and Mr. Harry de Pass. In August, Mr. de Pass addressed a series of meetings in Inverness, in the North, and along the West coast. All the meetings were well attended and Mr. de Pass's speeches were of a stirring and convincing nature.

The Glasgow Conference was attended by four representatives of the League, whose impressions were that it was a great success, and that it constituted a justification of the fundamental truths advocated by Henry George, and the policy of the League.

GEO. YOUNG, Hon. Secretary.

WHAT THE ENGLISH LEAGUE IS DOING.

In addition to those meetings announced in the last issue of Land Values, meetings were held during January at Harlesden and Willesden Green (Coun. McCulloch); Hednesford, Chelmsford, Burnley, Bradford, and Halifax (J. C. Wedgwood, M.P., C.C.); St. Albans (thrice) (T. W. Toovey, C.C.); Westcombe Park A.S.E. (O. F. Dowson); Wood Green L.Y.L. (J. W. Graham Peace debated with Joseph Hyder on "Land Nationalisation v. Single Tax"). At Hastings, R. C. S. Wade has addressed two meetings, and J. J. Boutwood, J.P., one.

The Quarterly Meeting of the League, at Essex Hall, on Jan. 24th, was well attended, in spite of very inclement weather. Mr. H. G. Chancellor, M.P. (President), was in the chair. Mr. R. L. Outhwaite delivered a splendid address on "Rural Depopulation and Labour Unrest," which was followed by an unusually brisk and interesting discussion, in which Messrs. J. J. Boutwood, J.P. (Hastings), Smolizanski (a Russian visitor), A. E. Baker, Thos. C. Crane, Davis, A. J. S. Clarke, Francis Paul, and N. Bailey took part. The following resolution, moved by Mr. Outhwaite, and seconded by Mr. W. R. Lester, M.A., was carried with two dissentients: "That this meeting welcomes the statement of the Chancellor of the Exchequer that an inquiry might be held with advantage into the progress of Land Valuation with a view to simplification of those difficulties due to concessions made to the Opposition, and hopes that the inquiry will be held at an early date." A vote of thanks to Mr. Outhwaite and the Chairman was moved by Dr. A. C. Parker and seconded by Sir Victor Horsley, F.R.S.

Mr. J. J. Boutwood, J.P., of Hastings, is to be congratulated on a fine piece of work. The Hastings and St. Leonards Observer—now the only local paper, and enjoying a large circulation—printed on January 13th a long article by him in favour of the Rating of Land Values, under the heading of "How Hastings May Prosper." The Editor not only gave prominence to this article, but (1) printed also a leading article, so favourable in its tone, that he has already been accused by local conservatives of "playing into the hands of the Radicals," and (2) invited his readers to "express their opinions on this important subject." The Editor confesses to have received, for his issue of Jan. 20th, more letters than he could find room for, even in a generous allowance of his space, Among those which he does print is a remarkably good statement by Mr. R. C. S. Wade. We hope our members will be encouraged by this to take up the question in other local papers.

The General Secretary has twice lectured during the present season to the Men's Co-operative Guild at Willesden. His second visit was announced in the local co-operative monthly in the following terms:—

"The last visit of Mr. Verinder left a lasting impression on the minds of his listeners. His earnest and effective manner, brightened by his humorous touches, made clear to us the true way of solving the housing problem. He caused us all to look deeper into the question, and to study for ourselves the cause of dear rents and slums. By illustrating the L.C.C.'s housing policy, he showed us clearly the futility of buying out the landlords, and proved to us that the only solution was by putting a tax on Land Values. Mr. Verinder was delighted to have another opportunity of addressing the Guild, and he is coming again on January 17th to open a discussion on 'Co-operation and Land Values.' This should prove a subject of interest to all co-operators, and will undoubtedly prompt a good discussion."

Councillor Toovey, in writing to express his regret at not being able to attend the Quarterly Meeting of the League on Jan. 24th, said: "For the third Wednesday I am leading a debate at St. Albans on Land Values Taxation and its connection with Free Exchange. The debate was to have been for one night, but so much interest was displayed that the Committee have adjourned twice."

The Chancellor of the Exchequer has forwarded to the League Office a letter which reached him, with an enclosure of £2, from a correspondent in South Africa, who asked Mr. Lloyd George to "forward what you consider the most useful and instructive works on the Single Tax, or Taxation of Land Values, as I am bringing this matter forward in the Town Council.'

The Secretary reports with deep regret the death of the Rev. Samuel Thackeray, M.A., LL.D., a member of the League for many years. Dr. Thackeray had a remarkable career. He was a Cambridge wrangler. As priest in the Church of England, he served as curate in several places, as hospital chaplain, workhouse chaplain, and headmaster of Dartford Grammar School. In our own movement, he will be remembered by his book called THE LAND AND THE COMMUNITY, written as his thesis for the LL.D. degree. It ran through several editions, and is now nearly out of print. Henry George wrote a preface to it; particulars about the few copies still on hand may be found in our advertisement columns.

FEBRUARY MEETINGS.

- 3.—Grays Co-operative Society: Fredk. Verinder. "Land Capital, and Labour.'
- Young Men's Society, Unitarian Chapel, Stamford Street, S.E.: John Osborn. Sun.
- Tues. 6 .- Council Schools, Silverhill, Hestings: J. J. Boutwood,
 - J.P., "Unemployment." North Manchester Branch Land Values League: Fredk. Verinder.
- Wed. 7.—Manchester (for Manchester League): Fredk. Verinder.
- Thur. 8.—Haggerston League of Young Liberals: J. W. Graham Peace, "The Magic of Ownership."
- Peace, "The Magic of Ownership."
 Thur. 8.—Bohemia Liberal Club, Hastings: J. J. Boutwood,
 J.P., "The Land Question."
- Sun. 11.—Bournemouth I.L.P.: Fredk. Verinder, "Land Taxation and Land Nationalisation.'
- Mon. 12.—Executive, 8 p.m.
- Tues. 13.—Chingford Women's Liberal Association: Fredk. Verinder 'The Housing Problem." 3 p.m.
- Thur. 15.—Priory Schools, Acton (I.L.P.): Councillor J. McCulloch, "Land and Labour," 8.30 p.m.
- Mon. 19.—Hurst Green Debating Society, Oxted, Surrey: Mrs. Pease, "History of Taxation."
 Wandsworth and Putney Women's Liberal Association:
- Fredk. Verinder, 3.30 p.m. Mon. 26.—Executive, 8 p.m.

 Men's Own Brotherhood Debating Society, "New Court,"
 Tollington Park, N.: J. W. Graham Peace, "The
 Land Question," 8 p.m.
- Tues. 27.—North Islington Liberal and Radical Association, 734, Holloway Road, N.: Fredk. Verinder, "Taxation of Land Values," 8 p.m.
- Thur. 29.—Hove Literary and Debating Society: Harry de Pass,
 "That the Adoption of the Single Tax would render
 Socialism unecessary." (Debate.)
 Chesterfield: Josiah C. Wedgwood, M.P., C.C.

COLONIAL AND FOREIGN.

CANADA.

TAXATION OF LAND VALUES IN ALL MUNI-CIPALITIES IN ALBERTA.

A Bill has been introduced into the Alberta Legislature by Premier Sifton, stipulating that within seven years the Single Tax principle shall be observed by all established municipalities, and that it shall be observed from the outset by municipalities hereafter established in Alberta. The Winnipeg Free Press of December 21st, commenting on the Bill, says, "It is one of the most progressive pieces of legislation ever brought forward by a Liberal Government." The Bill, in its entirety, will provide a model constitution for municipalities now in existence and that will be created in the future in this province. It contains 377 sections and it is the aim of the Government to include in these every consideration that enters into the administration of a municipality.

UNITED STATES.

AN APPRECIATION OF DANIEL KIEFER.

By George Creel.

(In the ROCKY MOUNTAIN NEWS.)

The most amazing, and certainly the most hopeful, thing in connection with this whole "reform business" is the character of the men that are going into it. One can easily understand why the out-of-work and underpaid, the poverty-stricken and dis-employed, should want to change conditions, but when the fat and shiny man of money quits "raking it in" and takes up the work of protest, that's something else entirely.

Ten years ago Daniel Kiefer was engaged in the manufacture and jobbing of clothing and woollens in Cincinnati. He had entered the business as a boy, and by 1880 had worked up to a membership in the firm. The daily rattle of coin in the till was as loud and persistent as the jingle of a street piano, and Mr. Daniel Kiefer was alertly on guard against anything that might interrupt the music or even introduce a discord. The staunchest sort of Republican, he loved every word in the McKinley Bill, and even gave the commas his passionate adoration. Mark Hanna was his prophet and in 1896, when Bryan hung over the business of the country like some huge, menacing storm cloud, he almost lost his mind from apprehension. "A bird in hand is the noblest work of God" was his motto, and there wasn't a doubt in his mind that every man had the right to take everything he could without transgressing the limits

of statutory honesty.

To-day Daniel Kiefer is chairman of the Fels Fund commission, chief disburser of the millionaire soapmaker's money in this country, Canada, China, &c., and the best, hard-hitting, two-handed fighter in the Single Tax movement in America. With tongue and pen, but, more especially, with his genius for organization and the acumen gained in his long and successful business career, he is devoting every minute and every ounce of energy to changing the conditions that so painfully contrast enormous

wealth and appalling poverty.

Tom Johnson did it! While he was still breathing heavily from his exertions on behalf of McKinley, Mr. Kiefer heard Mayor Johnson speak. Of course, as a successful business man, he should have never attended the speaking. Or, after attending, he should have closed his mind up tight, and dismissed everything as tommyrot and demagogery. But Mr. Keifer, by some strange oversight, failed to avail himself of the business man's usual safeguards, and furthermore, continued in his amazing

weakness by buying some of Henry George's books. That was the end of the woollen business for Daniel Kiefer. went into Single Tax with the same energy that made him a success in commerce, and, strange as it may seem, carried capability along with him.

It is not too much to say that from 1901 to 1910 every move of the Ohio Republican organization was designed to crush Tom Johnson. In order to help the Cleveland mayor by giving him some Cincinnati support, Mr. Kiefer went into politics, and Dempsey's election—the first overwhelming defeat in Boss Cox's career—was largely due to the ex-manufacturer. But Dempsey—well, the failure of that ill-fated administration sent Mr. Kiefer back to Single Tax, and since then he has not wasted time on "political palliatives."

Herbert Bigelow, that clear, bold mind, had made the Vine Street Congregational Church a centre for Single Tax and other Radical propaganda, but, as always, there were the usual "money troubles." Daniel Kiefer, the Jew, put the Church on a solid financial footing, organized the Bigelow Press Bureau, and generally made for efficiency and effectiveness

He did the same thing with the PUBLIC, the best weekly of its kind in the country. Louis F. Post, like Herbert Bigelow, had "money troubles," and there was a time when it seemed that the great propagandist would have to give up his work. Daniel Kiefer, the woollens man, took charge—originated The Public Sustension Fund—and in a little while the paper was ploughing ahead like a rotary steam shovel.

When Joseph Fels, who gives £200 a day to convert the world to the Single Tax doctrine, offered £5,000 a year for

five years for work in the United States, on condition that the Single Taxers of the country would contribute an equal amount, Mr. Kiefer was the unanimous choice for the chairmanship of the commission.

In appearance, by the way, he is much like Fels. There is also the same terrific energy, the same freedom from physical and mental fatigue. The amount of work that the man accomplishes is amazing, for in addition to the mass of financial detail—the direction of men and campaigns in the various States—it is his duty to explain the object of the Fels movement and "repel boarders."

No humour to him at all! But his passionate sincerity

No humour to him at all! But his passionate sincerity is balanced by the hardest sort of common sense. And so, with his tremendous capability, executive genius and business shrewdness, Daniel Kiefer stands as a complete refutation of the ancient assumption that an idealist is necessarily a fool—that a "reformer" is nothing more than a failure trying to "get even."

DANIEL KIEFER AND CHARITY.

The following letter (published in The Johnstown Democrat) gives an interesting sidelight on Daniel Kiefer:—

In answer to a letter from Dr. Paul G. Woolley, president of the Hospital Social Service Association, whose Cincinnati headquarters are at the Cincinnati Hospital, Daniel Keifer, chairman of the Joseph Fels Fund Commission of America, sent the following letter in reply to the appeal to this latest addition to the already large number of Cincinnati charities:—

Dec. 6, 1911.

Dr. Paul G. Woolley, President the Hospital Society Service Association, Cincinnati Hospital.

Dear Sir-In yours to me of Nov. 29 you ask:

Do you realise that in the large free wards of the hospital there are always members of families, sometimes the breadwinners themselves, who do not know when obliged to leave home, where the next meal, or the month's rent, is to come from?

Yes, I certainly do know. I have long known about the existence of widespread poverty and distress in this country. I know quite well that wage-earners as a class get so little that when misfortune overtakes them, such as compels them to go to your institution, they have been unable to lay anything by to ensure obtaining another meal or payment of the next month's rent.

I know these facts and am doing what I can to remedy them. I am trying to interest others also and endeavouring to secure their co-operation. I find that those who are most active in maintaining charitable institutions are usually the least desirous of changing conditions so that charity will be unnecessary.

If laws were not on the statute books giving to a favoured few the power legally to appropriate without adequate return the earnings of wage-earners, they would not be compelled to depend on charitable assistance when sickness comes. If opportunities for production of wealth were not monopolized, if we did not maintain a system of taxation that penalizes industry and offers a premium to obstructors of it, if we did not allow a tariff for the robbery of labour to exist, if we did less lying about this tariff by speaking of it as "protection to labour," if we did not allow private corporations to monopolize public highways and charge extortionate prices for the use of them, and if we paid the cost of all governmental services by taking for public use the land values created by all the people, instead of stupidly taxing industry and its products, we would have conditions so that there would be opportunities open for employment to all who desire it and no opportunities for trusts and monopolies to rob labour of any part of its earnings.

I am working, through the Joseph Fels Fund Commission, to bring about such a change. One of the obstacles we must overcome is the bitter opposition of men who are large contributors to charity, of men who are willing to do anything for the poor except to get off their backs.

It seems to me that you should confine your appeals for aid for such institutions as yours to the men who uphold the institution of land monopoly and are consequently

responsible, to the extent of their power, for the poverty and misery caused by the foundation of other monopolies. You should go to the upholders of protective tariffs, who are the ones personally responsible for the losses of the victims of this form of legalised robbery. You should solicit from those who oppose substituting the single tax on land values for the taxation of labour and its products.

These, whether intentionally or not, are discouraging the putting of capital to productive use and are keeping men able and willing to work in enforced idleness. You should go to the upholders of private highway monopolies. These are engaged, with the others mentioned, in impoverishing You should go to the opponents of the initiative and referendum, who oppose giving power to the people to remedy these evils. All of these, who are creating the misery, an infinitesimal part of which your institution is designed to relieve, are morally bound to support you and You are under no obligation to thank others like you. them for what they give, since their gifts are only payment You can not imof inadequate sums for damage done. press too strongly upon them that as long as they have a cent left and a single case of law-created distress remains unrelieved, they have failed in their moral obligations.

But those of us who are working to remove the cause of poverty and misery would be recreant to our duty if we diverted a penny that is badly needed in the work in which we are engaged to the payment of the personal obligations of those who are opposing and hampering it.

Very truly yours,

DANIEL KIEFER.

MR. JOSEPH FELS ACTIVE IN THE UNITED STATES.

As usual, Mr. Fels is making the most of his stay in the United States. Newspaper cuttings we have received indicate that his unceasing efforts are being exerted to some purpose and he is making a lasting impression in favour of Land Values Taxation on the many audiences he is addressing in all parts of the United States, by his trenchant and convincing statement of the case. He took a leading part in the annual Single Tax Convention, held in Chicago, under the auspices of the Fels Fund Commission, on November 24th, 25th and 26th. We cannot do better than quote from one of his letters. Writing from Philadelphia on January 8th, he says:

I spent three days in Boston last week, had three good meetings. I addressed the Chamber of Commerce, with the largest gathering ever held of the Chamber; then a Single Tax meeting of 200 people, which included many members of the Municipal League. Later I had a three hours' siege with 15 or 20 Harvard College professors and their friends. Last night I had a big meeting here.

At every meeting I get subscribers for The Public by calling attention of the people, and inviting signature to a subscription slip. I have got as many as 20 subscriptions at a single meeting. This may be a suggestion for Land Values.

One sure sign that Mr. Fels is "making his mark" is that wherever he goes the "newspaper men" are after him, and much space is devoted to reporting his speeches and stating what he stands for. We quote from the Pittsburg Dispatch (December 5th). After reporting a meeting which Mr. Fels addressed, this journal remarks: "There is a rollicking manner about the soap manufacturer which is seductive. He appears so serene and well attuned with the world that his Single Tax hobby is really innocuous."

The following extract from the report of a speech delivered by Mr. Fels to the Utica (N.Y. State) Chamber of Commerce on 20th November is typical of his mode of address:

LAND VALUES TAXATION A BUSINESS PROPOSITION.

After a brief introduction, Mr. Fels said he had been told that Utica was somewhat between the devil and the deep sea in that, if an enterprising citizen should build a library or make any public improvement, he would find himself "up against it," to use a common term. "For this enterprise, progressiveness, and go-aheadedness," he said, "he would be taxed. Men who do anything of this sort are forced to pay a penalty for it. To what extent is this right? This is a question for us to consider. If you should lay out a street through a slum district—and I know you must have a slum district, as all cities do—or make any other improvement, the tax collector would come along and fine you for it. Things are simply topsy-turvy. You in this country tax what you should not tax and fail to tax that which you should tax.

"We can get rid of anything we do not want by taxing it. There is a tax on windows in Belgium and, as a consequence, the poorer people have but one or two or three windows in their houses. We are taxing labour to-day in all forms and shapes. In Missouri they have a tax on business of all kinds. And in many other States they have taxes that hit the labouring man. When you tax a business, the business man immediately says he will not open any more shops, and in this way you strike at labour.

"There are only two things in the world in this connection, and they are land and labour. Labour is individual; land is public. Land would not be worth a penny an acre if only one man lived on it. The presence of population is all that gives land its value. So all the population should share in the value of the land. All the value of all the land about Utica has been produced by all the people. All the goods made by labour belong to labour and should not be taxed. We want to untax Utica and not tax it. We want to bring all the factories that we can here and with them will come the labourers to work in them. In this way we increase the value of the land.

"The man who owns a vacant lot is simply a dog in the manger. He is not using it himself, and he is standing in the way of anyone else using it unless he pays him his price. So I would also slap the tax all on the land where it belongs. I would never tax the dogs, although I do not like them."

Mr. Fels spoke of Henry George, a man who was ahead of his time, and who is just beginning to be appreciated as he should have been during his life.

"And so," he continued, "I have become imbued with the idea of equal opportunities for all. We advocates of the Single Tax believe that the earth was created for all the people and not for the few, and that the present conditions are bad because they give it to the few at the expense of the many. The conditions we have now are caused by the maladjustment of labour to the land. We want to free Utica, to put her in a position in which she can be improved without the interference of the tax collector, or rather the tax system, for the individual is not to blame. We want no personal tax of any kind, no tax on machinery, no tax on buildings, nor tax on any improvement. We do not want any vacant lots 'hogged' by so-called landlords. I have no criticism of the landlord's doing as he does under present conditions, but we want to change the conditions.

"Land is absolutely necessary to life. We all live on it, whether the house is one of a story and a half or twenty stories. And so the Single Tax man demands that there be a tax on land and on nothing else."

Mr. Fels cited the examples of several cities in the Canadian North-West in which the Single Tax plan has been successfully tried, according to his understanding of the matter.

"In Utica," he continued, "you have many vacant lots which are being held for an unearned increment. If you place all the taxes on the land it will help you. You would then build something on these lots. And in doing that you would give employment to the mason and the carpenter and the paperhanger, and a whole line of labouring men. In this way the money would go into circulation. And when a man has work he is less liable to become a drunkard and criminal, for he is contented and happy. When a man wants to put up a factory to attract men here and employ them and help the city, do not set the tax gatherer to watch him. The way to bring peace is not by such gifts as Mr. Carnegie has just made, but by keeping everybody busy."

"I want," he said, "to see Utica wake up and realise the necessity for wiping out the tax on industries, &c., and putting it all on the land. If you do not you are bound to have congested population and slums."

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NOTES OF THE MONTH.

Parliamentary Debates.

Parliament was opened by the King on February 14th. In a special supplement to this issue we publish extracts from the debates in the House of Commons on the Address in reply to the King's speech. On the 15th the Labour Party, following their consistent practice, raised a discussion on the principle of the minimum wage, and obliged the House to devote itself, for at least one night out of a session, to the question of a proper and fair wage to each worker. That question is after all of far greater interest and importance to the majority of the people than most of the subjects Parliament spends its time on. We say nothing here of the "minimum wage" proposal except to condemn it as an utterly futile means of attaining the object in view. But this does not diminish our appreciation of the service performed by the Labour Party in urging the need for far-reaching social reform. It is a gratifying sign of progress to find the House of Commons profoundly interested on all sides in such questions and eagerly discussing the numerous economic problems related to the condition of labour. There was a time, not long ago, when Parliament looked askance at any such debate, and indeed when such a debate could not have taken place.

Land Values and Taxation.

On the 16th the Conservative Party insisted on the immediate need for some readjustment of local and Imperial taxation by way of increased grants from the Treasury. But instead of criticising or attacking the Government, they made what was essentially a demonstration in force against the Taxation of Land Values and the United Committee. A great deal of chagrin was expressed at the fact that the Departmental Committee on Imperial and Local Taxation could not present even an interim report, and a half promise was obtained from Mr. Lloyd George that he would consider the publication of the evidence that had been

taken to date. Mr. Lloyd George in his reply definitely threw the local income tax idea overboard, confessing that he had at one time been favourably inclined towards the proposal. It was a most satisfactory debate on our policy, and is another eloquent tribute to the unceasing agitation inside and outside Parliament in favour of the Taxation of Land Values. Mr. Josiah C. Wedgwood took splendid advantage of the occasion, and most if not all the credit is due to him for a debate that has been remarkable for the views expressed on the rating and taxation of land values on both Ministerial and Opposition benches. He undoubtedly has the ear of the House; he is there to make the most of his opportunities as an advocate of the Taxation of Land Values. On the 6th March he will move a resolution in the House calling attention to the injustice of the existing system of local rating.

The Minimum Wage.

The principle of the minimum wage is that a law should be passed making it illegal for any employer to pay an employé less than a given sum in wages. Its futility is apparent to anyone who understands the conditions that govern the wages that men can demand. "The employer exploits the worker;" but where does the worker come from to be exploited at the pit-mouth or at the factory gate? Mr. Jesse Collings, in his letter to the Times of 16th February, tells where-from the millions of idle acres calling loudly for a return of the men who have been driven off in the interests of selfish, ignorant and greedy landlordism. Were opportunities so plentiful that men could work for themselves and have a comfortable and sure income without bothering to look for someone to employ them, no one could force them to accept the few shillings a week they are obliged to take to-day. The Labour Party foolishly forgets that wages and rent bear a definite relation to one another. As long as land monopoly pravails, nothing can prevent the owners

of the country from appropriating in rent the same proportion as heretofore of everything that is produced. Industry continues to be subject to the same intolerable and unjust burden. The minimum wage proposal not only altogether ignores the cause of low wages. It does not recognise the fact that large numbers are either seeking work in vain or are lodged temporarily in the workhouse. It does not interest nor affect the numerous small shopkeeping class and all that section of the community who with a miserable income are trying to work for themselves and are not dependent on any employer. It in no way affirms or establishes the first principle of liberty—that the natural opportunities on which alone labour can be exerted should be common property, and that we should all have equal access to them. It leaves the unjust laws of rating and taxation to penalise every expenditure of labour and capital, to strangle industry and to re-assert the helplessness of the worker by encouraging the withholding of land and facilitating an increase in rent, equal to or even greater than any artificial rise in wages.

Small Ownership.

The question of the land question was raised from another point of view by the Conservative Amendment to the Address on the 23rd February, which urged the creation of small ownership of land with the help of State funds. Mr. J. Parker's contribution to the discussion was especially valuable as he was the only democratic member of the Departmental Committee which recently reported on the sales of agricultural land. It is interesting to note this agitation on the part of landowners for land purchase and to observe both their excuses for the policy and their objects in presenting it. As the Daily News of 24th February pointed out, the Member who moved the Amendment argued that small ownership would prevent the raising of rents, lead to better farming, and increase the output of food. It is an indictment of the existing system which comes strangely from the landlord party. And we heartily approve the further sentiments expressed by our contemporary that the real advantages, from the point of view of the landlord, of using public money to enable the landlord's tenants to purchase their farms are clear enough. The amount of money needed to buy out the English landlords is so enormous that the process could not be carried far; in other words, the present landlord system would endure substantially. But in so far as State money was applied, it would enable such landlords as desired to sell to get rid of their land at inflated prices, while raising the rental value of all the land which remained in the possession of landlords. Such is the real meaning of that marriage, with the aid of the State's purse, of what a landlord prettily named the willing seller and the willing buyer,

For obvious reasons we have been unable to reprint in full the debates referred to above, but we can assure our readers that the full discussion is well worth reading, and we would advise economic students in particular to secure copies of Hansard for the 15th, 16th, and 23rd February.

Taxed out of Existence.

A Central News Madrid telegram says: The Madrid theatres are all to be shut, according to a decision reached by the managements. It appears the rates and taxes to which theatres there are subjected are so excessive that unless reductions are made they will have to remain shut.

This paragraph appears at the end of a report, in the BIRMINGHAM DAILY MAIL of February 16th, of the discussion on Rating Reform in the House of Commons. An appalling list of comfortable homes, handsome shops, well-equipped workshops and factories are to-day "taxed out of existence" not only in Spain but in our own country.

The lesson that Cobden taught so long ago—"If you want a cheap loaf, you must un-tax it," has yet to be learned so far as the homes of the people are concerned. Still, time is on our side and, as a correspondent once forcibly put it, after a sufficient number of well-meaning but thick-headed housing and other reformers have bumped their stupid heads against the "no thoroughfare" walls to which their measures lead, they will come into line with those who can trace cause and effect and who therefore concentrate their energies on Land Values Taxation with perfect confidence as to its beneficial and far-reaching results.

The Land Speculation Game.

Mr. G. S. Herne, a director of the Canadian Pacific Land Company, is at present in England trying to persuade English investors to purchase land in Regina, the capital of Saskatchewan. In a recent interview published in the Standard, Mr. Herne says he is selling "town lots in Coronation Park," than which there is "no finer investment for the man who wishes to turn over his money surely and swiftly." In 1901 Regina had a population of 2,249; by 1911 it had grown to 30,210; it is expected to reach 150,000 in another half-dozen years. These are the conditions that appeal to land speculators, and Mr. Herne makes the most of them.

As the Daily News of February 15th remarks, "all we have to do is to put our money on the table and wait for the wheel of industry to double and quadruple it. The farmers labour to raise wheat in all the fields around, the municipality spends millions of dollars on public works, the railways run their lines about, private citizens load the site with buildings, and at each step the vacant site of the absentee investor rises in value."

"The increase of land values," says Mr. Herne, "is so startling as to appear incredible to the average English investor. An interesting simile may, perhaps, be found, say, at Golder's Green." Of Golder's Green he says that in consequence of the proposal to extend the Hampstead tube to Edgware, prices current some years ago will now be quoted at double and treble.

Of course, Mr. Herne makes no statement of the fact that Regina assesses building lots at their true value, or that the movement for the Taxation of Land Values, which will put an end to idle speculators pocketing the results of the industry and enterprise of the workers, is making wonderful progress in Canada.

Wonderful Land Value Increases in Calgary.

This land speculation game has got the whole of Canada in its grip at the present time, and it is well for future generations of the Dominion that the Land Values Movement is making such rapid headway. An instructive instance of the rapid rise in Canadian Land Values appeared in the Finance, Commerce and Shipping Supplement to the TIMES of 25th January.

The experience of many lucky owners, says an advertisement of Messrs. Astley and Shackle, land agents, in Calgary, with offices in Cockspur Street, London, are brimful of romance, and fresh instances are being disclosed almost daily. On January 7th, 1911, an Englishman purchased 480 acres of land near Calgary for 28,800 dollars. Six months later he resold this land for 55,200 dollars. Since then that same land is readily changing hands subdivided into five-acre plots at prices that will aggregate 100,000 dollars; and within twelve months from now its value will stand at more than double that figure owing to the fact that the Grand Trunk Pacific Railway are constructing a branch line which must pass through or in the vicinity of this property. Only in November last a plot of land near Calgary was provisionally sold in London at 200 dollars per acre; but

before the contract was ratified a cable message was received by the owners, Messrs. Astley and Shackle, offering them 450 dollars per acre for the same plot.

Then again, in the Glasgow Record of January 18th, we read of a young barrister who went to Canada two years ago. By judicious land speculation he has increased a fortune of £400 to one of £6,000. His method was to go to a new township and study on the spot with the aid of a large scale map exactly in what way the town had been growing during the last six months. He would then move to another town in the same neighbourhood six months less advanced, and buy up the sites which he judged likely to become valuable. This method has proved admirably successful.

If Canada had the Taxation of Land Values such instances as these would never have been recorded. The wealth created by the rapid increase of population would have been secured to the community, to whom it rightfully belongs. It would have been used to meet the expense of public services, which increase with population and the performance of which maintain land value.

A Confession and a Warning.

Seldom has a country been more ruthlessly exploited than has the United States of America by the handful of financial magnates who to-day seem to hold the country in the hollow of their hands. There are signs, however, that they are getting frightened at the inevitable results of their own dominion. Thus, Judge Garry, Chairman of the Executive Committee of the Steel Trust, on Saturday, February 10th, at a banquet at the Hotel Astor, unburdened himself as follows:—

There is a general feeling of unrest not only in the United States, but throughout the entire world.

That sentiment of unrest is growing steadily. There are things being said openly nowadays which are akin to what was said just before the French Revolution. There is a grave danger of stirring this spark into flame. I do not want to wave the flag of distress, but the situation is serious. We must admit that we men of great power have not always done right. We can do much to improve the condition of mankind. It is not only good morals, but good policy. Unless capitalists take a leading position in this direction there will be changes made later on by the mob.

A significant utterance, truly! It is only when they are well frightened that such men appeal to "good morals" and other outside help. The inhuman conditions shown by recent Government investigations to prevail throughout the industries controlled by the Steel Trust, are certainly enough to frighten anybody; they sufficiently account for the "sentiment of unrest," and make Judge Garry's attempt to attribute it "mainly to the demagogue, who appeals to the prejudices of the masses in order to advance his own particular interests," somewhat ridiculous. But surely "appeals to the prejudices of the masses" mainly accounts for the existence of the "Scientific Tariff' the United States, by which Judge Garry's Steel Trust profits so largely-just as such appeals are the backbone of the Tariff Reform movement in this country. Apart from this, it would be very interesting to know what particular changes men like Judge Garry would propose-Truck Acts, Limitations of the Hours of Labour, Factory Inspection, even Old Age Pensions and National Insurance schemes, we presume. All such things may be necessary. but we can tell him at once that they are not likely to abate "the general feeling of unrest" which frightens him so much. He must probe more deeply if he would really do something permanently and materially "to improve the conditions of mankind." He must examine into the root economic causes which make folk like himself "men of great power," which places in their hands the control

of the inexhaustible natural forces and sources of the country, with such dire results to the rest of the people. To remove these would, indeed, be "not only good morals, but good policy," therefore we doubt whether Judge Garry and his associates would regard it as "good business"—probably they are not yet sufficiently frightened.

What Farmers Want.

A Yeoman from Tunbridge Wells, in a letter to the Daily News (29th January, 1912), on the Departmental Committee's Report on the Breaking up of Estates, in relation to Tenant Farmers, says:—

Perhaps this does hurt individual tenant farmers occasionally, but the breaking up of large estates is the smashing of an old and very evil monopoly. Are the owners of large estates so very paternal and sympathetic to tenant farmers? Here and there one may be so, but not as a rule. I write as a farmer. The large agricultural estate means game preserving, fox hunting, plenty of flunkeyism, and bad farming. What we farmers want are a few of the following Radical changes:—

- Breaking up of large estates by means of Taxation of Land Values, or some such system.
- 2. Total repeal of the game laws.
- Disestablishment of the Church, and consequently the end of that unjust burden, the tithe rent charge, which still eventually falls on the farmer.
- 4. Readjustment of local taxation.

It is certainly a pity that "Yeoman" was not called upon to give his evidence before this Departmental Committee, even though some of its more aristocratic members might not have liked it.

Home Supplies and Uncultivated Land.

In the TIMES of 16th February, Mr. Jesse Collings has a letter under the above title in which he draws attention to the hardship that would fall on the mass of the people of this country through starvation in the event of war.

We have, he says, a proletariat—people who possess nothing—such as does not exist in any other country in Europe. On them and on their families misery and starvation would fall.

The real remedy is to be found by increasing our home supplies. We have millions of acres of uncultivated land and a multitude of men able and willing to cultivate them under proper conditions. If a method could be found to bring these two elements together, at any cost, a three or six months' supply would rapidly be produced, and panie at the outbreak of a war averted. That supply could gradually be increased until we became, what we were in the great war at the beginning of last century, a self-feeding people.

This remedy is embodied in the provisions of the Purchase of Land Bill now before Parliament.

It is refreshing to note this admission, from such a prominent Tory as Mr. Collings, of the existence of "millions of acres of uncultivated land and a multitude of men able and willing to cultivate them under proper conditions." We have been calling attention to this state of affairs for a generation but have generally been met by our opponents with contradiction and evasion. We should like to put it to Mr. Collings that the millions of acres of uncultivated land inaccessible to the multitude of able and willing men is the chief reason why we have "a proletariat—people who possess nothing." Land purchase, the case advocated by Mr. Collings, is worse than the disease. It can only result in sending up the price to the cultivator as we have seen in the failure to make the English Small Holders Bill

work. The radical cure is to impose Taxation on Land Values and to stop taxing the improvements. It will be interesting to see what attitude the Liberals will take up when this Tory Purchase of Land Bill comes before the House of Commons.

Rhodesia as a Land Proposition.

The Editor of "City Chatter" in the SUNDAY TIMES, February 11th, 1912, tells us that:—

Few people who know Rhodesia are not enthusiastic about its ultimate outlook. Last week a gentleman, home for his holiday, gently chided me for not being sufficiently "bullish" on Rhodesia. He is an old Australian who for more than fifteen years has made Rhodesia his home and knows the country thoroughly. It is as a land proposition that Rhodesia must be valued first of all, he told me. The Chartered Company holds 95,000,000 acres in Southern Rhodesia and 185,000,000 in Northern Rhodesia, together 280,000,000 acres. Deduct about 40,000,000 for native reserves and 20,000,000 in private occupation (he means, of course, privately owned), there remains 220,000,000 acres of land owned by the Chartered Company. Acre for acre this land is at least as good as that in the Colony of Victoria, which is about 50,000,000 acres in extent, and to-day has an annual income of £12,000,000 from farming. The Colony of Victoria has a public debt of £55,000,000. Rhodesia has none. Victoria never alienated her land under £1 an acre, so you could figure out the eventual value of Chartereds as a land company. Rhodesia has a better rainfall and a better climate than Australia. In Canada the ground is five months under snow, yet the 6,000,000 acres of the Hudson's Bay Company are valued high. What Rhodesia requires is big ranching proposals and, above all, the accumulation of stock. During Lobengula's reign the country was teeming with cattle, but the native rising came and the rinderpest, and the cattle disappeared. The Chartered Company's first care should be to get stock into the country; immigration would rapidly follow and prosperity advance by leaps and bounds. Nobody can place a limit on the value of Chartereds as a land company, yet it has other assets. It owns the railways, the public buildings, it receives the taxes, it has a large interest in the mines. This is, concluded my friend, why I am a "bull" of Rhodesia, which is certainly one of the richest jewels in the British Imperial crown.

"One of the richest jewels in the British Imperial Crown!" A fine expression; but an expression only, as it really belongs to the Chartered Company. Two hundred and twenty million acres of land, as good as that of Victoria, and better than that of Canada! Why in the name of common sense don't people flock there to collect its natural fruits, to ranch, to farm, to grow grapes, tobacco, maize, &c., to mine, and so on? And if they did, would they find themselves much better off than at home? If not, why not? What a silly question! The Chartered Company has got there first; and if its aristocratic and plutocratic members can't use all the land, they can hold on to it, and levy tribute on those who do come and must use bits of it in order to live. Nice game—for those who hold Chartered Shares, not for the immigrants.

State Land Banks-An Instructive Revelation.

Of the numerous articles which the Report of the Departmental Committee on Tenant Farmers and Sales of Estates called into existence, none was more amusing and revealing than one by Mr. Henry W. Wolf, who we believe is an

accepted authority on banking. He wrote to the Daily News of January 26th. To him "the main interest of the report attaches to the proposals made aiming at the employment of State credit for the establishment of freehold farmers." He expresses his opinion that "of the two proposals before the public, Mr. Jesse Collings' and Sir Gilbert Parker's, neither can stand very searching examination." Commenting on Sir Edward Holden's scheme, tentatively and timorously endorsed in the report, he says: "His Land Bank, so it appears, is to be a State institution, like the Agricultural Bank of Egypt—which has not found its course an easy one to steer of late. Really the German arrangement appears preferable. Under it the Land Bank—a flourishing institution working, not with £500,000, as Sir Edward proposes, but in shares and debentures, with something like £2,000,000—is a joint stock concern, which earns for its shareholders steadily 6 and 7 per cent. per annum. And the State makes its advances in land bonds which, at 4 per cent. as they are now issued, rule at about par.

What an interesting example—of what to avoid, not of what to imitate. The State makes its advances in "land bonds," at four per cent. interest, to the Land Bank, which is thus enabled "to earn for its shareholders steadily six or seven per cent. per annum " on " shares and debentures amounting to something like £2,000,000 sterling." Small wonder that such schemes are approved of and promoted by eminent financiers, whether labelling themselves Liberal or Conservative. But we were under the impression that such schemes were advocated on behalf, not of financiers and others seeking profitable "means of investment" for their surplus funds, but for the benefit of the working settlers. We wonder how these fare after they have provided the interest for the State and the steady six and seven per cent. for the philanthropic but business-like shareholders of the Bank. This, apparently, is no concern of such banking authorities as Mr. Henry W. Wolf. But our theoretical suspicions of their well-being receive some practical confirmation from the information he gives us that: "There has been systematic freehold settlement going on in Prussia (East Prussia mainly, we believe), on what experience has shown to be thoroughly sound lines, for more than twenty years. A million acres of land have been settled in this way, and the State, which has lent its aid (to the Land Banks) has not lost a penny by it, except what it has quite lately voluntarily sacrificed from humanitarian motives." [Italics are ours.] Surely the position of the settlers can scarcely be as satisfactory as that of the shareholders of the Banks, or such "voluntary sacrifices" would not be so urgently needed. It would be interesting to know whether the shareholders have also been called upon to make some sacrifice of "their pound of flesh," whether voluntary or involuntary.

A Hopeful Sign.

Henry W. Nevinson, writing from Belfast to the Daily News, February 12th, 1912, says:—

The whole spirit of the Protestant faction in Ulster, as well as of the Catholics among whom the faction was planted, is slowly changing. It is gradually being turned to other interests than distinction in Christianity and race. Especially among the Belfast workpeople it is being turned to the great industrial problems common to all modern countries, and most pressing in Belfast itself, where the apparent prosperity is largely founded on the sweating of women and the deadly labour of children.

This is good news, which we are sure will inspire our few but active and enthusiastic Belfast co-workers to renewed efforts. A consideration of the industrial problems common to all countries will necessarily lead to a consideration of the land system common to all countries, and to a consideration of the question of the Rating and Taxation of Land Values applicable to all countries. Such a course of study will soon convince the manufacturing, artisan and labouring classes how they have been tricked, humbugged and bamboozled by such pseudoreforms as Irish Land Purchase Acts, promoted and passed in the interests, not of the Irish peasants, but of the Irish landlords. Small wonder that such folk as Lord Londonderry and his henchmen should prefer that the considerations of the people should be restricted "to distinctions in Christianity and race." To him and his like such limitations have yielded an abundant and profitable harvest.

More Advertisement for the United Committee.

On Monday evening, 5th February, Mr. Edwin Savill read a paper entitled "The Single Tax Movement," at the Surveyors' Institution. We notice his paper elsewhere in this issue and take it as a decided tribute to the success of our agitation that a body like the Surveyors' Institution are earnestly and seriously studying our proposals. Mr. Savill goes farther than to recommend his colleagues merely to read our literature, as Mr. Chambers and Mr. Trustram Eve have done. He proposes that the Institution select a "strong committee" to investigate the principles of land value taxation, take evidence from any persons having a special knowledge of the subject, and issue a perfectly fair and unbiassed report. This is a very commendable suggestion, and we hope the Institution will proceed with a really impartial consideration of the subject. Up to the present our proposals have met with either cold silence or clever misrepresentation on the part of the landed interest; now our opponents are becoming alive to the fact that these tactics are foolish and absurd, and cannot prevent the advance of thought on our lines. We agree emphatically that a report such as Mr. Savill has proposed "would give people an opportunity of judging for themselves, and would be much appreciated by large numbers who now have to rely entirely upon literature and speeches showing one side of the case only.

Meanwhile, our readers will note Mr. Savill's halting criticism of our literature and our programme. In spite of himself he had to confess that there is unfairness and hardship in the present system of rating and taxation. His admissions in this respect, and his proposals for reform, were not welcomed in the discussion which followed the reading of the paper. But he has done the Single Tax Movement a service, and has given voice to what every Single Taxer will consider a truism in saying that "we all agree with them (the Single Taxers) as to the need of amendment, and I venture to think that if a fair basis for rating purposes could be devised it would do much to render their campaign unnecessary." This is one of the main reasons for the existence of our movement. We therefore welcome Mr. Savill's willingness to consider a scheme to raise as much as £31,000,000 of local revenues by means of a rate on the value of land alone. To say the least of it, this would be a handsome instalment of our reform.

We would respectfully remind the Surveyors, whom we recognise to be, like ourselves, non-party and non-political, that notwithstanding what the politicians or the "vested interests" may say to the contrary, our policy is the taxation and rating of land values in substitution for the existing method of raising public revenues.

A Boon to the Rich Man.

It is refreshing to see the frequent use made by defenders of private property in land of the specious argument that the Taxation of Land Values will only benefit the rich. At one time we are represented to be the enemies of the landowning class whom we are doing our utmost to ruin and destroy, at another time we are the benefactors of the

rich and the despoilers of the poor. The latter is becoming the stock argument of our opponents, and even if their objection to the enrichment of the rich is not genuine, it is at least a recognition of the fact that there is such a thing as a rich class and a poor class side by side. Mr. Savill, in his paper, resorted to the argument with considerable ability and with an apparent hostility to anything in the way of injustice. He said:—

There are many instances in which enormous profits are made with very little use of land, and of people with huge incomes owning no land and living in comparatively small houses. Take the case of the big trader who has a small office in the City, who would pay very little in rates compared with the benefits he receives from the protection of his interests by the Army, Navy, and Police, and from other national services. For example, a man with, say, £30,000 a year, derived from various interests, foreign and home directorates, &c., occupying a small office in the City and living in the country in a house with thirty acres of land rated at £400 a year; he would now pay in direct taxes and rates £2,425, while under the single tax system he would only have to pay about £250 a year.

These contentions raise many considerations. The Single Tax is not a scheme to take money from the rich. It will abolish all taxation on work done or on the expenditure of capital or on trade or industry, and will simply oblige all landholders to pay rent to the community for the value of the privileges they enjoy. The only source of revenue will be a direct levy on all the land values of the country, and the effect will be to prevent anyone withholding valuable land from use. If and when the reform is carried out, a "big trader" is still able to make £30,000 a year, he will do so without diminishing the income of any one else, and without standing in the way of any other individual enjoying the full fruit of his labours. But what is the position of this new bogey-man, the "big trader," at present? He has the services of landless and poorly paid workers at his beck and call. Probably his thirty-acre house in the country is much under-assessed. He may derive dividends from docks, wharves, railways and other concerns of which he is part owner. For all we know he has a considerable share in the profits of land speculation. These are some of the "interests" which are protected by the navy, army, police, and other national services, and in so far as the "big trader" has been profiting by land monopoly and privilege, the Taxation of Land Values will prevent him doing so in future and herefiting to the prevent him doing so in future and benefiting at the expense of his fellows. Justice will be established when he is called upon to make his proper contribution, and when those whom he wishes to employ in his business can command, say, £6 a week or more in wages instead of the miserable pittance they are forced to accept to-day.

Well Done, Glasgow!

In another column particulars are given of further action taken by the Glasgow Corporation to revive the agitation among the municipalities for powers to raise local revenues on the basis of Land Value assessment.

In our last issue we recorded the passing of a resolution by the Corporation petitioning Parliament to the effect that powers be granted to all local rating authorities throughout the country to impose and levy on the new valuation being carried out under the Finance Act, 1910, a tax on the value of land for local purposes. This month we have pleasure in recording the passing of a further motion instructing the Town Clerk to communicate the resolution to all local rating authorities, requesting them to petition Parliament in similar terms at the earliest possible date. The Glasgow petition was presented to Parliament in the House of Commons by Mr. H. A. Watt, the member for the College Division of Glasgow, on February 28th.

"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual."—Henry George.

THE POSITION OF TENANT FARMERS IN ENGLAND AND WALES.

As it was considered that the agricultural tenants in England and Wales were placed in a serious and difficult position by the, assumed, abnormal sales of agricultural land during the past two years—to the extent, according to the Times of about half per cent. of the whole agricultural land of the country—a special Departmental Committee was appointed by the Board of Agriculture to inquire into this subject. Their Report was published late in January, and, as may be gathered from Press comments, has aroused considerable attention in both political and financial circles. Nor is this surprising. For it certainly makes some very remarkable and sensational suggestions and recommendations. The main portion of their Report, however, as well as its main recommendations, treats of subjects quite outside the scope of their inquiry, subjects of the most fundamental and far-reaching social and political importance, and deals with them in a manner which, to say the least, is far from convincing.

The interests of a class are tacitly accepted by the Committee as necessarily the interests of the whole community; very questionable ends, of more than doubtful value, seem to have been unquestionably accepted by them as "consummations devoutly to be wished"; and means to these ends, popular with many uninstructed and half-educated publicists and weak-kneed politicians of all parties, Whig, Tory and even Labour, are without serious inquiry assented to as the only means by which the grievances, real and assumed, not only of the tenant farmers affected by sales of estates, but of tenant farmers as a class, could possibly be removed. Suggestions and recommendations based upon such assumptions, unsupported by any indisputable reasoning, facts or evidence, may reflect the personal opinions of some of the members of the Committee, even of some of the witnesses they were pleased to call, but they are scarcely likely to command unhesitating, unqualified and unreserved acceptance by others. However, it is only fair to state at once that of the twelve members who signed the Majority Report, only two, Lord Haversham and Mr. F. Cawley, did so without reservations, whilst six out of the remaining ten attach "reservations" practically condemning the two main recommendations.

To quote the words of the Minutes appointing it, the Reference to the Committee was:—"To inquire into the position of tenant farmers in England and Wales on the occasion of any change in the ownership of their holdings, whether by reason of the death of the landlord, the sale

of the land, or otherwise, and to consider whether any legislation on the subject is desirable."

The Committee soon found, however, that "the percentage of cases in which a sale results in the dispossession of the tenant is small at present"; that several witnesses stated, either that no hard cases of dispossession and inability to obtain another holding had been brought to their notice, or that they were comparatively rare"; and that "it would be impossible to maintain, in the face of this evidence, that the grievances, however acute in individual cases, were widespread. Moreover, not to overlook "an important question affecting the position of the landowner," the Report points out that "the evidence the Committee have received proves that tenants do not ask for leases," but prefer the usual twelve months' notice, and concludes that "it may be argued, therefore, that the tenant who wishes to hold his farm on comparatively short notice in order that he may have facilities for leaving when he desires, cannot himself, in justice, demand absolute security of tenure from the landlord should he find it to his interest to remain.

In view of these facts the Committee would have been justified in asking the Board of Agriculture what all the fuss was about-why, in fact, they had been appointed at all; or in briefly reporting that they found no special legislation called for or desirable; and allowing its influential members to devote themselves to other and more important duties. But no! for some occult and hidden reasons, this Committee does not seem to have been inclined to take any such limited view of its functions, or even to feel itself bound by the terms of its appointment. So we find, in paragraph 5, the following somewhat ambiguous passage:—"The Committee feel that, under their terms of reference, whilst bound to consider what could be done to meet the case of the individual tenant farmer who was about to be dispossessed in connection with a sale of the land, the matter had to be looked at from the standpoint of the interest of the State as affected by the agricultural condition of the country, and it is with this object in view that the Committee have endeavoured to frame their suggestions and recommendations." What this passage means, or to what the words "the matter" refer, we confess ourselves unable even to imagine. At all events, the Committee seem to have lost all interest in the matter they were appointed to consider, and their Report plunges at once into questions as remote from it as that of the habitability of Mars.

Without giving any reason the Committee seem to have accepted the fashionable view that the increase in the sales of agricultural land is necessarily a bad thing for the country, and one which, as one of their number, Mr. Colin Campbell, says, "we wish to prevent in every way" Why, we are quite at a loss to understand. The land is not thereby lessened or its utility diminished; and it may reasonably be argued that its passing out of the hands of those who regard it mainly as a "means of investment," or as a possible source of social influence and political power, into the hands of those who use it, is a very good thing both for the community and the State. However, the very opposite view was evidently held by this Committee, who therefore fussily concern themselves with ascertaining, or at all events formulating, the accepted views as to the underlying causes of such increased sale.

Though apparently dimly realising that owing to economic causes, the recent marked development of agriculture, the rise in prices of agricultural produce, and so on, landowners "are now in a position to sell to advantage"—"at prices," says the Times, "unobtainable during the past 30 years"—they lay little or no stress on this point. They content themselves with echoing the opinion expressed by some of the witnesses they called—representatives of the Surveyors' Institute, the Central Chamber of Agriculture, the Land Agents' Society, the Central Association of Agricultural and Tenant Right Valuers, the British Dairy Farmers'

Association, the Incorporated Estate Agents' Institute, the National Farmers' Union, the Farmers' Club, the Cheshire Chamber of Agriculture, the Rural League, and the Lancashire Farmers' Association—some of whom, at least, had special interests to serve or special hobbies to ride. They, therefore, find that such sales were partly due "to a feeling of apprehension among landowners as to the probable tendency of legislation and taxation in regard to land." And thereupon find room in their Report (§ 7) for the view that "Any assurance with respect to future legislation would go a considerable way towards restoring confidence in landowners, thus resulting in the continuance of the system of land-tenure, which, in the opinion of such witnesses, has worked admirably from the point of view of the tenant farmers of the country."

Of course, the effects of the prevailing system of land tenure on the agricultural labourers of the country is not considered in this Report, nor in any other of which we know. However, the Committee give us no clue as to where they hoped to find the living man, or existing body of men, in a position to give assurances which would bind future generations, or be accepted as binding by the legislators of

the future.

The special scheme of which they most approved was one placed before them by the eminent banker and financier, Sir Edward Holden, Bart., himself a member of the Committee. Practically it amounts to the establishment of a State Land Bank, "to lend to farmers four-fifths of the purchase money to be repaid by annual instalments spread over a period of 75 years or such period as may be arranged between the purchaser and the institution." "The possible depreciation of land" is supposed to be provided for out of the one-fifth the purchaser has to provide; and thus the State is supposed to be safe-guarded against loss, which would fall upon the purchasers. The landlords, of course, are to be paid in cash. That any such scheme would greatly advantage the selling landlord is undeniable; but its advantages to the purchasing tenant, immediate or ultimate, are problematical and very doubtful. Still, the Committee recommend "that a scheme of State-aided purchase should be instituted on the lines of Sir Edward Holden's scheme." It is only fair to state here that one of the Committee, Mr. James Parker, who nevertheless signs the Report, in his special reserva-tion, unhesitatingly condemns any such proposal, and says: "In my opinion a scheme of occupying ownership would not tend to the improvement of agriculture, the well-being of the farming community, or the good of the State." An opinion we most unreservedly endorse.

However, expressing the belief "that only a small proportion of the tenant farmers of the country will be able or willing to avail themselves of the provisions of Stateaided purchase on the lines of Sir Edward Holden's scheme," and recognising that "the evidence we have heard makes it quite clear that tenants do not desire to purchase their farms except as an alternative to leaving altogether," the Committee realised that something more ought to be done either for the benefit of the tenants or for the benefit of the landlords whose tenants could not be induced to buy. So "to protect the tenant against dispossession, whilst at the same time securing to the occupier all the advantages now enjoyed on well-managed estates," they boldly advocate "the acquisition and management of landed estates by the

In other words, our wise Committee advises that the State should throw its bottomless purse and inexhaustible credit into the land market—a fine thing for the landowners who have of late freely proclaimed their intention to sell, and for clever land speculators, local or absentee, always on the look-out to make a profit. It is to buy at the market price, and let at the best possible price: holding up land, we presume, if it seems likely to enhance the rent of other land. The State, the Report

admits, would take some risk—we rather think it would but the Committee think this is justified by the fact that it would also "take the profit, if any." The Committee avows the belief that as "the State would buy in large blocks and choose its own time, it would be able to acquire the land much cheaper [than the tenant buying in the open market] and would enjoy the advantage of the large owner [who by the way just now is the very man most eager to sell] as against the small man in cost of administra-tion and repairs, &c., whilst it could, moreover, borrow at a much lower rate of interest": "all this," they sanguinely add, should ultimately be to the benefit of the State tenant. But, as the Times (January 29th, 1912) pertinently asks, "If the Committee's own statement is correct that land is at present let below its economic value, how can it possibly justify its allegation in this connexion that the State, by buying in large blocks and choosing its time, would be able to acquire the land much cheaper, and would enjoy the advantage of the large owner as against the small in cost of administration and repairs? . . . No talk about the State's command of cheap capital or of the economy of purchase and administration in bulk can get away from the fact that if a farm rented at £30 a year is worth £1,000 in the open market the State will have to put up the rent if it takes over the business of land-owning.

We think we have said enough to convince our readers of the intrinsic merits of this Report. Some people seem to think anything good enough for public consumption. But that it will be eagerly welcomed in certain quarters is undoubted. Who will welcome it? Primarily those who, like Lowell's Pious Editor, are willing "to believe whatever trash'll keep the people in blindness." Landlords and their estate agents, and other retainers, professional and unprofessional, who will at once realise the immediate benefits any such schemes, however unpractical and ruinous to the nation, would yield them, and who are clinging to the hope of foisting on the British public a scheme similar to that forced upon the Irish tenants by the power and influence of Irish landlordism. To the instructed Land Reformer, "who knows what he is fighting for and loves what he knows," any such sidetracking schemes, however plausible and by whomsoever commended, will appeal in vain.

All such schemes are useless, dangerous unnecessary: the admitted evils against which thev are avowedly directed will not be removed, but rather intensified, by the drastic, expensive and revolutionary methods they involve. They would revolutionary methods they involve. They would be removed, effectively and permanently, by the more simple, equitable and constitutional means of removing the taxation now imposed upon both labour and capital, upon earnings, improvements, enterprise and industry, and substituting in its place a universal and uniform scheme of the Rating and Taxation of Land Values. Under this system of taxation no one would escape, as each one of us has to use land, for dwellings, farming, mining, manufacturing and trade purposes; and each would be called upon to contribute to the public revenues in exact proportion to the value of the land he was using or engrossing. Under such a system of taxation the holding of land would automatically pass to those who would put it to use, for to none other would its "ownership" be profitable or advantageous. Such a policy would benefit every land user, whether miner, farmer, navvy, manufacturer, trader, banker or merchant. Land Purchase schemes can benefit only landowners, land speculators and financiers. Too long have the land users been patient; too long have they allowed themselves to be fooled and the resources of the nation to be squandered on such pseudo reforms. It is time to put an end to such fooling and to take steps to place our system of Rating and Taxation upon a rational and equitable foundation.

L. H. B.

"WHERE DID THEY GET IT?"

That "Republics are ungrateful" is an ancient saying. It is not our purpose to discuss, in abstractions, the truth or untruth of that old saw. The affirmative side of the debate may well be left to a group of liberal American cheque writers, headed by Andrew Carnegie. For the private sentiment all of the group they typity must surely, in this season, be unexpressed and embittered bewilderment that their lavish gratification of their highest, altruistic impulses toward benefaction fail to stir the American people toward even a pretence of enthusiastic acclaim.

The recently published records of 1911 provide an amazing history of free gifts for charitable and philanthropic purposes. Aside from expenditures by State and institutional foundations of nearly a hundred millions of dollars, gifts for such uses by individuals in this country during the last year amounted to more than £32,000,000—a humanitarian largesse never before equalled in any country since history was written.

Yet there is no outburst of national gratitude for those benefactions. They are real benefactions. Twenty years ago any one of those gifts and the giver would have received immense acclaim. Yet to-day there is only chill, critical, judicial and brief comment in every quarter of this country upon those material proofs of an unprecedented spirit of giving for world-help.

They are great and wonderful gifts for libraries, colleges, schools and hospitals; for institutions for scientific research, homes for the blind, for the deaf and dumb, for the crippled, for the aged, for orphans; for museums of art, of education, of natural history; for churches and cathedrals; for worthy and admirable betterments of all kinds, for all sorts and conditions of men.

No sane, fair observer can dispute the fine contributions to civilisation made by the foundations of the Rockefeller Institute, that is lifting disease curses from human kind, or the Carnegie Institute, fostering pure learning by endowed research. Only the fanatically biased fail to perceive how great an advance is marked in the Rockefeller-Morgan-Carnegie mastery of money over that time, so little while ago, when the money monarchs were Astor, Gould and Vanderbilt.

That it has been instinctively, unconsciously that the spirit of trusteeship and altruism—basically the unperceived compulsion for at least partial restitution—has been born in the minds of the present-day money masters, does not alter the fact that their period is a better one than that of predecessors, who gave nothing, while they lived, to improve social conditions, and at death restricted their bequests to their children, with the exception of some pittances for a college or a hospital or a church, as a sop to a wife's or a daughter's foolish feminine idealism, or as a coward old man's bribe to the God of whom his life had been a daily denial.

Our time is a better and a wiser time. And the men of many millions are more useful in that, swayed unconsciously by the changed world thought, they part with a portion of their acquisitions which they do not need for the doing of a general good.

There is bound to be general recognition by an intelligent people that the times have changed, and for the better. There is bound to be nationwide appreciation of the present and potential good of these wonderful evidences of charity and philanthropy manifest in the gifts of £32,000,000 by a score of individuals in a single year.

Why, then, the cool, indifferent welcome of this tremendous generosity by the American public?

Can there be any answer other than that the American people have entered for the first time a period of logical thinking about conditions and a tracing back from effects to causes? Can the explanation be other than that news of the benevolent distribution of a fraction of a hundred million dollar fortune nowadays stirs first every intelligent man's thoughts as to how that fortune was acquired, and whether toleration of the economic and political wrongs that made possible the acquisition of that fortune, did not aid largely in the creation of the suffering and injustices, mere symptoms of which these vast benevolences now are lavished to salve and soothe?

Too many people are thinking, "Where did they get it?" and "What did the getting cost humanity?" to spare time to cheer the generosity of the Rockefellers and

Carnegies. Too many are saying, "Why should we exalt these self-appointed almoners of an indirect benefit to the race, when their power to give is traceable directly to their piratical exploitation and denial of opportunity to their fellow-men?" Too many thinkers are saying that, while gifts are good, justice is better than largesse.

It is not class hatred; it is not Socialistic antagonism

It is not class hatred; it is not Socialistic antagonism to capital; not, assuredly, any destructive spirit founded on incompetence, that is causing millions of slow, but deep-thinking, earnest, tolerant Americans to see in the shadow of the noblest edifices reared by the gifts of the Rockefellers and Carnegies, the visions which the prose poet, Herbert Kaufman, told about in the Christmas Collier's:—

Go to the window to-night and look out upon the city, yonder where the barracks of Want huddle in the shadows, and tenements stand bleak against the sky; where pitiable, cowed children of privation, wistful and wan, vein-hungry and heart-hungry, lie in the cold and dream dreams that can never come true—dreams such as you dreamed back in the long ago, golden dreams spangled with Hope, dreams that will lose their way and fall, broken-winged, to earth.

The world is better than it used to be. The Rockefellers and the Carnegies are of better use to the world than the money masters of the past. And their gifts are great and generous. But the world's need is for such changed conditions that gifts of such magnitude by individuals shall be neither needed nor possible. This Republic, at least, is not ungrateful. It is simply awakening to wisdom and enlightened self-interest and direct service to the race and to true civilisation.—North American (Philadelphia U.S.A.), 6th January, 1912.

"SLIDE BACK A PANEL OF THE WINDOW."

"I wonder what would happen if during this Xmas, those who were sitting comfortably enjoying their Xmas dinner, found at the height of the festival an invisible hand sliding a panel in the wall, and opening a window and showing them another household of men, women and children like themselves, no worse some of them, probably better in all the essentials of character, huddled shivering in wretched dens. I tell you what would happen. Movement would be frozen in every heart! The conscience of the nation would be roused in a way it had never been roused before."—Lloyd George, at Cardiff.

"Slide back a panel of the window":
God! what a picture meets the eye!
Starved, shivering human creatures
Huddled in a wretched sty.
The mother crowded with her darlings
Round a cold and cheerless hearth—
Disease and gloom stamped on the faces
Where God intended health and mirth.

"Slide back a panel of the window":
Hear the heart-stricken moan!
"No work" for father in the morning—

"No work" for father in the morning—
"Nor nothing he can call his own."
Rich harvests blossom all around him,
Wealth overflows to his door—
But the laws decree his sectories.

But the laws decree his exclusion From Nature's unlimited store.

"Slide back a panel of the window,"
See human souls seered and stained—
The tide of iniquity runs quickly

Where light and hope are restrained.
The crime that men regard with horror,
The drink they denounce and deplore
Are the fruits of the slums and the sweating

Which our laws inflict on the poor.

"Slide back a panel of the window,"
Let the light of truth shine in;
Give to each his share in the heritage
Which is God's gift to everyone;

Then will the slums be deserted,
Then will labour break its thrall
Then can we feast without scruple
Of famine at back of the wall.

J. Davison, in the Irish Weekly, Jan. 20.

THE CRIME OF POVERTY.

Some four months ago one Reuben Rawlings was fortunate enough to get work for a gravel company at Hale, near Farnham, Surrey. He had a wife and six children—the eldest a girl of fourteen, the youngest a baby in arms. Rawlings could get no cottage in the neighbourhood, and was driven to house his family in a small tent pitched on private ground, for which he paid a weekly rent of 1s. 6d. out of earnings which during the wet winter had averaged not more than 12s. How should a workman and his wife, with six young mouths to feed, lay out the half-sovereign or so that remained? Mr. and Mrs. Rawlings believed that food was the first necessity, and on food they spent their meagre resources. Living in the open air, they judged that soap was a luxury, and (the winter being mild) that to go without stockings and underclothing was less of an evil than to starve. What happened?

Reuben Rawlings and his wife Ellen were summoned before the Farnham Bench for neglecting their children. The evidence showed that the mother and children were dirty, had dishevelled hair, and wore distressingly ragged clothes. The mother was clad only in skirt, bodice, and a pair of shocking boots. But not one of them was verminous, all were described by the prosecution as well-nourished, and the doctor testified that no organic disease was present in any of the children. Surely, then, the Bench of three magistrates acted like sensible and humane Englishmen, said something pointed about the scandal of a working man's family in pleasant Surrey having to camp out in this pitiless weather, and complimented Reuben and Ellen Rawlings on their success, under these ghastly conditions, not only in nourishing a family of six but in keeping them from illness and vermin? Not so. The law, said the presiding magistrate, laid it down that "people must not subject their children to such a state of things as might cause them unnecessary suffering." The father must go to prison for a month, with hard labour; the mother to prison for a month with her baby. The five other children (Elizabeth, aged two years and eight months crying piteously for her mother) to the workhouse, where soap at least is plentiful. And when the family is re-united, his Worship hoped, Reuben Rawlings might be able to find a house—from which he could set out to look for work, with the added recommendation of good conduct in gaol.—Daily News, 10th February.

The case of the Rawlings family is no isolated circumstance. There are many hundreds of families in as bad or worse plight; almost every day our newspapers contain some evidence of the struggles of the poor against starvation and misery. In the Daily Mail of January 24th we read of an inquest at Battersea on a child who died from burns. The father, a window cleaner, said he could not afford to buy a fireguard. He lived with his wife and three children in two rooms for which he paid 6s. a week rent out of wages averaging between 8s. 6d. and 13s. 6d. per week! The coroner's officer said when he visited the home the parents had only two loaves, about two penny-worth of margarine, and 4½d. They were respectable hard-working people. In the Morning Leader of February 15th we learn of a woman working from eight in the morning till seven at night for 1s. 5d. a day!

The "Labour Unrest" which the politicians are now discussing in such a matter-of-fact, debating-class style, is but a manifestation of the growing discontent among the masses. It is a sign and a warning. Unless some remedy is found for this seething mass of wretchedness there will, one day, be an explosion, the results of which will probably stagger the politicians.

There is a remedy for this terrible poverty. It is economic liberty, and by economic liberty we mean, not what was offered by various parties the other day in the House of Commons as remedies for "labour unrest"—minimum wage, co-partnership schemes, Tariff Reform, "social reform" of the Insurance Act brand and the like—but the granting to all of equal opportunities. This can be secured by opening the land—the source of all wealth—to all on equal terms.

COAL MINERS' UNREST.

THE THIRD PARTY.

A NOVEL SUGGESTION.

In the Westminster of February 13th, 1912, Mr. A. S. Comyns-Carr, of Temple Gardens, Temple, E.C., writes as follows:—

Assuming Sir A. B. Markham's figures to be correct, it appears that of a gross profit of £15,200,000 no less than £6,000,000 is absorbed in royalties and other payments to landowners. Messrs. Richardson and Walbank place the gross profits much higher. While they are squabbling about the amount the associations for whom they speak are preparing to squabble in a much more disastrous manner about the division of the net profits of collieries. Neither party appears to think of bringing the third, or sleeping, partner into the discussion. To the business of coal-getting the employers contribute the plant, the machinery, the organisationlabour, the means of labour, and the products of labour; the miners contribute their labour. The landowner contributes neither labour nor the means of labour, nor the products of labour-merely the gift of God which has come into his hands, generally by a lucky chance. Yet no one suggests that the cost of a rise in wages might come out of his share in the spoil. Sir A. B. Markham's attitude is apparently one of non possumus, the miners wish to put the burden upon him, you suggest that the poor consumer should shoulder it.

But supposing an arrangement of this character could be made, would it not meet the situation; the minimum wage to be conceded, subject to proper safeguards, the cost to be met by the employers out of a common fund, each colliery company to take the earliest opportunity of terminating its present leases, to be renewed at not more than half the present cost in rents and royalties, the Miners' Federation to undertake that their members would refuse to work the mines unless the leases were renewed to the existing lessees and on the suggested terms. Proper adjustments could then be made in the employers' fund according to the length of existing leases, and to meet the case of those collieries which are worked by their owners. This is a bargain which the Miners' Federation would have every inducement to carry out, for on its completion there would be a substantial sum available for an increase both in wages and profits, and it is possible that even the poor consumer might not be forgotten.

Surely it would be a pleasing novelty to see a strike with employers and workmen on the same side, and as a method of dealing with the land monopoly it would be more effective even than the Budget.

The growing unrest amongst the coal miners is not so much "a wage question" as a "condition of life question." Still we agree that "it would be a pleasing novelty to see a strike," or, better still, a real live radical movement for improved conditions of life, "with employers and workmen on the same side," fighting the common enemy, land monopoly. Such a "strike" almost seems to-day well

within the field of possibility. To be of any real practical value, however, it should be waged on behalf, not of the coal workers only, but of all workers. For the interests of all the workers are identical, and they can be best promoted, not by concentrating on the special advantage of any one section, but in causes that will affect the social, economic and industrial conditions of them all. Mr. Comyns-Carr's proposals are plausible and attractive; but the difficulties of carrying them out seem to us even greater than those to-day hindering the far more radical and effective measure of the uniform and universal Taxation of Land Values. Such a measure would secure not a minimum but a maximum wage; and cause "each colliery owner to take the earliest opportunity of terminating its present leases," and furthermore to obtain renewals on very different terms. Nor would it require "the Miners' Federation to undertake that their members would refuse to work" unless such terms were fair and very different conditions of work and life provided. For under such conditions no one would consent to follow the arduous business of mining for coal unless this were done. Nor would under such conditions "even the poor consumer be forgotten," but to consume he would also have to produce, to command services he would also have to render them. Once again we would emphasise the fact in the Taxation of Land Values the effective and permanent solution of the labour problem, whether of coal-miners, railwaymen, navvies or clerks, is to be found.

HERE AND THERE.

In giving notice of the Yorkshire Land Values League's economic classes, the Keighley News of February 3rd, referring to Mr. C. H. Smithson, one of the lecturers, says:— It is no exaggeration that Mr. Smithson has every point in connection with the subject at his finger ends, while his interest in and devotion to the cause are testified to by the considerable sacrifices of time and money he has made on its behalf. There is no more enthusiastic or deeplyversed land value taxer in this part of the kingdom, and the syllabus of the lectures which he has consented to deliver at Keighley affords some slight indication of the interest of the subject and the extent of the ground he proposes

The following is taken from the House of Commons

The following is the control of the february:—
Debate of 16th February:—
HELMSLEY: "I wish to give a few extracts from leaflets issued by the United Committee.

Mr. LLOYD GEORGE: "What Committee?"
VISCOUNT HELMSLEY: "The United Committee for the Taxation of Land Values, a body which issues a considerable number of leaflets, and which colleagues of the Right Hon. Gentleman support on platforms.

The speeches delivered by Mr. J. C. Wedgwood, M.P., and Mr. R. L. Outhwaite, at a Land Values meeting, held in Newcastle-under-Lyme on December 19th last, have been republished in pamphlet form, under the title "The Land Question." The United Committee for the Taxation of Land Values, 11, Tothill Street, London, S.W., will be pleased to forward a copy to anyone on receipt of 1d. stamp for postage.

The Emigration Committee of the Central Unemployed Body for London have received a telegram from Mr. Herbert E. Easton, hon secretary of the Sydney branch of the British Immigration League of Australia, stating that he is authorised to pay on behalf of the League £6 per head towards assisting the passage money of 1,000 single men who would arrive in New South Wales or in Queensland during May and June next.

To-day the most cruel grievance of the miner in South Wales is as to neither hours nor wages. In a land of open space, of hills and dales, and endless landscape, his cottage accommodation is an insult. And there will be no assured peace until proper housing, with gardens and other amenities

is provided. . . .
The Government is, I believe, convinced that the removal of brutalising conditions in South Wales is urgently necessary. It is a task of great magnitude, which opens up what is undoubtedly the next vista of social reform. It is significant that land valuation is proceeding with a rapidity only limited by the number of available surveyors.—Daily News' Parliamentary Correspondent, 22nd February, 1912.

"Say, Cholly, what's this ah-Single Tax we heah so much about lately?

Really, old chap, don't you know? There's a lot of bally beggars who want to change things so there will be no tax on anything but land.

"Oh, I say, really! I'm awfully glad, don't you know. I thought they might want to tax brains or something of that sort."—Chicago Record-Herald.

The Single Tax, as expounded by Mr. Henry George, its foremost advocate, implies the abolition of all taxes save a tax levied on the value of land. No tax would fall on buildings or improvements. It is claimed for such taxation that it would dispense with a whole army of taxgatherers and remove existing burdens on industry and thrift: taxes on houses, machinery, trade, capital or savings, decreased houses, machinery and trade; but the Taxation of Land Values, he argued, could not decrease land. On the other hand, it makes it more easily available, since owners would not hold it for possible future increases in price.—Daily Chronicle, December 22nd.

Reynolds's Newspaper, of February 25th, contains an informing article on "Royalties and the Coal Crisis," by Mr. C. H. Chomley, joint author, with Mr. R. L. Outhwaite, of "The Essential Reform" (to be obtained from this office, post free, 1s.).

To have been a faithful soldier in the army of freedom, to have done ever so little to bring the Kingdom of God upon earth, nay, even to have attempted it with all one's might, is sufficient reward for all the work, the fret and toil, and the sacrifices that are involved in it. If we can be but certain to have done this, yet have we not lived our lives in vain.-From a farewell address by Max Hirsch.

Will Atkinson writes from Seattle (Wash.), U.S.A., under date 15th January: "Since I bought the last 200 copies of Henry George's LABOUR QUESTION, I have printed here 35,000 copies of that, 20,000 copies of What IS THE SINGLE TAX, and am printing 50,000 more. We will carry our Single Tax amendment on March 5th, 1912, by four to one.'

Congressman Henry George, Jr., was the speaker of the evening at a big doings in a Canadian city some time ago. The chairman of the gathering, in his speech of introduction, lauded both Henry George and Lloyd George, and said that the name of George was great throughout the land. "It now gives me great pleasure." he added, "to present to you the speaker of the evening, Mr. Lloyd George." The audience, knowing that it wasn't Lloyd George at all, laughed uproariously, and the chairman looked worried throughout the rest of the evening, trying to think what he'd said.—Fred. C. Kelly, in CLEVELAND PLAIN DEALER.

Newton D. Baker became Mayor of Cleveland on the 1st, two years after the retirement of the late Tom L. Johnson, whose policies he has undertaken to realise for Cleveland. Newspaper dispatches of the 1st say: "If Tom L. Johnson, who died in April, 1911, were to return to the city hall which he occupied as mayor, he would find all his appointees in office again."—The Public (January) 5th, 1912).

There are people who are always trying to find some mean between right and wrong—people who, if they were to see a man about to be unjustly beheaded, might insist that the proper thing to do would be to chop off his feet. These are the people who, beginning to recognise the importance of the land question, propose in Ireland or England such measures as judicial valuations of rents and peasant proprietory, and in the United States, the reservation to actual settlers of what is left of the public lands, and the limitation of estates. Nothing whatever can be accomplished by such timid, illogical measures. If we would cure social disease we must go to the root.—Henry George in Social Problems, Chapter XVIII.

Words of Wisdom from an Unexpected Source.—"It is wise to remember that there is nothing sacred about our present system of land-owning and land-holding. ESTATES GAZETTE (Leading article, Jan. 6th, 1912).

Questions for "over-populationists":

1. What food products can be named which increase less rapidly than man increases in numbers?

2. If none, then how can all food products increase less rapidly than man?

3. Has anyone noticed a lack of food on the market? 4. If not, then the land in use furnishes enough; would not the much greater area of land held out of use yield

a very large surplus of food?

5. Who has a moral right to hold land out of use?

6. What was the first cost of land? and what made it so scarce and high priced?

—C. F. Hunt in the Freewoman, 11th January.

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In the December number of the North Wilts Liberal Monthly, the M.P. for the constituency, Mr. R. C. Lambert, has an article advocating the Rating of Site Values as a

remedy for high rents, high rates and bad housing conditions.

"The great Budget of 1909," he writes, "made a beginning of a reform which we hope will entirely alter this state of things. When the valuation of the land of the country is completed, it will be possible for the Government to introduce a Bill giving the Local Authorities power to do away with the rates as at present levied on the improved value, and instead to levy the rates on the site value, that is to say, on the value of the land apart from all improvements.

PROGRESS IN CANADA.—In the current number of the SINGLE TAX REVIEW, L. S. Dickey, writing after a special visit, says:

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It matters not which party may be in power in the near future, the present Premier, and the leader of the Opposition, will be the dominating factors in shaping future legislation for this Province (the Province of Saskatchewan), and as both are committed to the Taxation of Land Values and the exemption of all forms of industry from taxation, there can be little doubt that this great agricultural section will soon take this advanced

Less than ten years ago the Broadway and Thirty fourth Street bit was sold for \$375,000; it has tripled in value in that short space of time. And so it goes with land values the country over; it is but because a million was involved and a Broadway corner that this particular sale appears so tremendous.—PIONEER PRESS (St. Paul, Minn., 16th December 1911) appears so demonstrated 16th December, 1911).

THE DAWN OF TO-MORROW.

A flood of light bursts through the clouds; Another day! A deluge that doth cause Privilege to cringe and tremble and shrink back, Cowering into its vaults of steel. The Age of Justice dawns! Passions vanish, kindness grows apace: The might that built a Nation in a day Doth turn to lift the maiden of the street, To comfort weary mothers, and to share Its strength with other, weaker men. It is the reign of Peace. HARRY W. OLNEY (in THE PUBLIC, January 5th, 1912).

POLITICAL AND ECONOMIC DISCUSSION.

THE TAXATION OF LAND VALUES AT THE SURVEYORS' INSTITUTION.

PAPER BY MR. EDWIN SAVILL, F.S.I.

At the ordinary general meeting of the Surveyors' Institution held on February 5th in London, Mr. Edwin Savill, F.S.I., read a paper on "The Single Tax Movement." According to the ESTATES GAZETTE of 10th February, Mr. Savill said:—

In reading a paper on the proposals for the taxation of land values, known as the Single Tax Movement, he regretted to say that it was necessary to justify himself, because people, even those who should know better, were inclined to dismiss the subject as "absurd," and the project as "impossible." For that purpose he could not do better than read a few extracts from the various papers and pamphlets published by the United Committee for the Taxation of Land Values, who had been working quietly for many years, but who now, having obtained a considerable following, both in and out of the House of Commons, were becoming much more active, and, encouraged by their temporary success, were working more openly.

Having quoted several extracts, Mr. Savill put before the members the method of raising revenue, as proposed by the United Committee for the Taxation of Land Values, the objects they had in view, and the advantages which they declared would follow should they be successful. In doing so he could not do better than again quote their own words and give extracts from their literature. own words and give extracts from their literature. They would then consider, so far as they were able with the limited data to go upon, what would be the actual results of their proposals. From LAND VALUES, July, 1911:—

"At the twenty-eighth annual meeting of the League, on July 19th, the following important resolution will be proposed on behalf of the Executive:—'That this meeting respectfully upon the Covernment to continue and develop respectfully urges the Government to continue and develop the policy inaugurated by the Budget of 1909–10, by (1) hastening the completion of the valuation of all land, apart from improvements; (2) making that valuation accessible to the public; (3) empowering local authorities to levy rates on the basis of that valuation; (4) levying a Budget tax on all land values, to be applied (a) in providing a national fund to be allocated toward the cost of such services as education, poor relief, main roads, asylums, and police, thereby reducing the local rates; and (b) in substitution of the duties on tea, sugar, cocoa, and other articles of food."

From page 4 of a pamphlet, "How to Reduce your Rates and Taxes":—"There is only one step which will enable people to use their land as it ought to be used. They must take over from the landowners the power of controlling the land of the country." ontrolling the land of the country." Ditto, page 62:—
The taxation of land values, therefore, would, by taking for public use that value which attaches to land by reason of the growth and improvement of the community, make the holding of land unprofitable to the mere owner, and profitable only to the user," or, to put it in the words of a speech heard at one of their meetings, "Our intention is to take rates off all buildings and all improvements, and to put them, together with all taxes, on the site value of land alone, with the object of making the private ownership of land impossible." That meant a single universal tax upon all land values, whether covered, undeveloped, or agricultural land. Doubtless they would say that that meant the nationalization of land pure and simple, and he did not think it was denied that was the goal of their ambition; but the subject of land nationalization was too large a one for him to touch upon that night, however suitable it might prove for discussion at some future meeting of the members. Shortly, then, the policy of the Committee was to secure an official valuation of all land throughout the country, distinguishing the "site" or unimproved value from the total or improved value of each hereditament. That site value was then to form the basis upon which all taxation, local and Imperial, was to be assessed. The advantages claimed for the proposal were:—(1) Taxation of land values, the only just system of rating and

taxation; (2) the freeing of industry from monopoly and undue burdens of taxation; (3) that it would give relief to rural districts, and working agriculturists from the present excessive burden of rates and taxes.

The Economic Aspect.

The subject clearly was one which must be considered from two aspects, the political and the economic. On the former all good citizens should, he thought, endeavour to form an unbiased and judicial opinion, considering carefully whether the ownership of land should be looked upon as subject to peculiar circumstances, calling for treatment different to other forms of property. Fortunately, perhaps, that room was not the place to discuss the ethical side of the problem; nor would it be illumined by the special and technical knowledge of the surveyor, and might, therefore, be neglected in their discussion that evening. But the economical aspect was different, and he submitted that upon that side of the question no class of the community could throw more light or better deserve a hearing than those who followed their profession. Their training had been directed towards anticipating correctly the influence of various factors upon the value of land, and should their voice, as a public body, be raised against the practicability of the Committee's proposals—whatever opinion might be held as to their political disability or the reverse—the nation would, he considered, be ill-advised to adopt them without the clearest proof that the profession was mistaken, and that the proposals were in themselves economically sound. Now, while it was not difficult to produce arguments to refute some of the claims which were put forward by the Committee, it was not easy to deal with their main contention that all rates and taxes should be assessed on site values without the help of reliable information as to the unimproved value of the land of the country, which did not at present exist. Here he must admit that he had taken a bold step, and had formed an estimate not without much thought and searching into existing figures, of the site value of all the land in the United Kingdom. His estimate amounted to £3,000,000,000, and it should be remembered that with such colossal figures a hundred millions or so either way would make comparatively little difference in the result. The proposals put forward by the Committee were two in number, a smaller one for immediate consumption, and a larger as their ultimate goal. Under the first it was proposed to assess on site values all local rates, the Government grants in aid thereof, and a further sum equal to that now brought into the Imperial revenue by the taxes on food, the unit of assessment being the United Kingdom in each case:—Local rates, £69,000,000, and Government grants £25,000,000—total £94,000,000; food taxes £10,000,000—total £104,000,000. The more advanced proposal was that of a single tax for all purposes, local and Imperial, to be assessed on site values. The amount needed annually for these purposes was about £248,000,000, a sum approximating very closely to the total rateable value of the United Kingdom, estimated as at present on land and buildings. Let them, then, calculate what that would mean on his estimate of site value. To raise £104,000,000 on an assessment of £3,000,000,000 would need a rate of about 8d. in the pound, while 1s. 8d. in the pound would be needed to raise £248,000,000. To the uninitiated these rates perhaps might not appear excessive, just as the undeveloped land duty of 1d. in the pound might have caused them to marvel at the restraint of the Chancellor of the Exchequer. But they had failed to appreciate the true inwardness of assessing an annual tax upon a capital value. The 1d. in the pound, which looked so innocuous, was a tax of that kind, and on a 4 per cent. table would be found to equal an income tax of 1s. 01d. Eightpence in the pound, then, would equal an income tax of 16s. 8d. in the pound, and 1s. 8d. an income tax of 41s. 8d. in the pound.

£30,000 a Year in a Small Office.

And now he should like to consider how far the land taxers' statements were justified that taxation of land values was the only just system of rating and taxation. The result of putting all taxation upon the site value of land must necessarily be that only those persons who own or use land would pay taxes. Of course, the advocates of the tax said that, as everybody must, directly or indirectly, use land, so everyone would have to pay their

share, but there were many instances in which enormous profits were made with very little use of land, and of people with huge incomes owning no land and living in comparatively small houses. Take the case of the big trader who had a small office in the City, who would pay very little in rates compared with the benefits he received from the protection of his interests by the Army, Navy, and Police, and from other national services. For example, a man with, say, £30,000 a year, derived from various interests, foreign and home directorates, etc., occupying a small office in the City, and living in the country in a house with 30 acres of land rated at £400 a year; he would now pay in direct taxes and rates £2,425, while under the single tax system he would only have to pay about £250 a year. On the other hand, a man who derived a net income of £30,000 from an agricultural estate, and who would now pay, say, £2,700 a year in taxes and rates, would, under the single tax system, be called upon to pay no less than £50,000 a year, but against this it was to be presumed that the rates now paid by the tenant, say, £6,000 a year, could be passed on to them in additional rent.

If land had not to be revalued, some factories, small houses and cottages would occupy larger areas of land, and, owing to the low original value of their sites, would pay comparatively low taxes, while in other cases the converse would obtain, certain sites being burdened with taxes so crushing as to make them almost incapable of economic use. If, on the other hand, land was to be revalued, industries would build their workshops and cottages on the smallest possible area of land, because they would fear the increase in the amount of taxes they would have to pay as values increased. That surely would be no

improvement on the present state of affairs.

Then as to the argument that rural districts would be relieved, and agriculturists freed from the present excessive burden of rates and taxes. On that head it only appeared necessary to point out that with a rate of 8d. in the pound on the site value, a farm valued at £20 an acre (site value), and let at 20s. an acre, would have to pay 13s. an acre taxes, an amount which would be increased to 33s. an acre with a rate of 1s. 8d. If there was to be a periodic revaluation, and with the movement of factories into rural districts the value of land rises, it was quite conceivable that, although prices of produce might not increase to any large extent, the amount of taxes payable on a farm might double or quadruple. Cottages would have to pay three or four times as much in rates as they did now, and the housing problem would become even more acute than it was at present.

A Counter Proposal.

For discussion he would put before them a suggestion which he hoped might lead to interest being taken in the subject, from which good results might follow: -At present land and house property in the United Kingdom paid annually £69,000,000 in rates, and of that sum no less than £38,000,000 was paid towards education and other Imperial purposes. If that sum of £38,000,000 were taken off local rates, it would leave a sum of £31,000,000 to be raised locally for such purposes as drainage, parish roads, lighting. etc., and the fairest way to raise it would be by means of a rate upon the capital value of land and buildings, or, it preferred, upon land alone. Purely agricultural land should pay a proportion only, as at present. Under that system undeveloped land would be rated upon its capital value, and would therefore pay an undeveloped land duty, while it would indirectly pay increment value duty, because as it increased in value it would pay a higher rate. The valuation would have to be very carefully made, but it could be carried out very much as it had been in the past, except that a professional valuer should advise the assessment committees. The rate would be a very small amount in the pound to provide the sum which was now required for local purposes, and the money raised would be for the direct benefit of the actual community concerned.

The question arises how to deal with the £38,000,000, which was made up by justice, education, hospitals, lunatics, police, etc. The total amount of Imperial expenditure was £173,000,000; add £38,000,000—total to be raised Imperally £211,000,000. Certain amounts would still be received as at present:—Excise £32,000,000, customs on wines and spirits £5,000,000, Post Office (profit) £4,000,000; Suez Canal shares £1,000,000, old Land Tax £700,000, Crown lands £480,000, making a total of £43,180,000, leaving still

to be raised £168,000,000. The best method of finding the sum was hardly a matter which came within their province to consider, but there was a strong and rapidly-increasing feeling that the fairest way would be by a universal income tax, and as the personal incomes of the British Isles amounted to about £2,000,000,000, the tax would only be about Is. 8d. in the pound, and everyone under such a system would pay according to his ability. A working man's income would be considerably less taxed that it was at present, as he now pays high rates, taxes on tea, sugar, coffee, tobacco, and other necessaries; and if the duty were taken off beer his position would be still further improved. It would be necessary to consider whether the income tax should, or should not, be a graduated one, but the limit of exemptions would have to be low.

THE "TIMES" ON THE AGRICULTURAL DEPART-MENTAL COMMITTEE'S REPORT.

The Times, 29th January, commends the Committee's "review of the present conditions," but doubt whether their legislative recommendations will "carry conviction as to the remedy they somewhat hesitatingly propose." It reviews at some length the causes resulting in "an inevitable change in the attitude of the land-owning class, disposing its members to get rid of their estates." It suggestively emphasises the fact that—"No longer can the landlord buy political power with his land; he has ceased to be the dominant feature in Parliament or within the counsels of his own special party; even in his county his automatic supremacy has passed away alike on the Bench and in local government."

"Moreover, as the Committee indicate, though perhaps without sufficient stress, there is another factor at work—the return of agricultural prosperity. Ever since the beginning of the century agriculture has been recovering from the profound depression which set in during the early eighties, and 1910 seemed to mark a general realisation of the fact that farming was once more prosperous. Farms began to be difficult to obtain; in some cases rents were raised, and there was a marked—we might almost say sudden—demand for land, which thereupon began to be saleable at prices unattainable during the preceding 30 years. Small wonder that many landowners, . . . welcomed the opportunity of adding to their income by the sale of their estates instead of an attempt to raise the rents of the sitting tenants, and the Committee indicate that this was done from natural business motives, without any suggestion of seare."

Concerning the Recommendations of the Committee it says:—

"Though the Committee as a whole endorses Sir Edward Holden's scheme for a Land Bank, it seems to have very considerable doubts whether it will really meet the case, because of the unwillingness or inability of the tenant farmer to find one-fifth of the capital and bear the charge of 4 per cent. on his loan. It therefore proceeds to a somewhat half-hearted recommendation of a further scheme by which the State will buy the land and step entirely into the position of the present land-owners."

But, it subsequently asks:-

"If the Committee's own statement is correct that land is at present let below its economic value, how can it possibly justify its allegation in this connection that the State, by buying in large blocks and choosing its time, would be able to acquire the land much cheaper, and would enjoy the advantages of the large owner as against the small man in cost of administration and repairs? . . . No talk about the State's command of cheap capital or the economy of purchase and administration in bulk can get away from the fact that if a farm rented at £30 a year is worth £1,000 in the open market the State will have to put up the rent if it takes over the business of land owning. This sketchy and ill-grounded proposal may be dismissed at once as little more than a pious aspiration after a better world and a desire to start upon land nationalisation timidly under

the pretence that it can be done cheaply. It is but fair to state that six members out of an effective Committee of 13 record their dissent from the proposal."

THE "MANCHESTER GUARDIAN" ON THE IMPERIAL AND LOCAL FINANCE DEBATE IN THE HOUSE HOUSE OF COMMONS.*

The following is an extract from the sketch of the Manchester Guardian Parliamentary Correspondent (February 17th) dealing with the debate in the House of Commons on the amendment to the Address in reply to the King's Speech, lamenting the absence of any proposals for the readjustment of Imperial and Local Finance:

After all, the subject was the land, and on that subject one must expect some display of elemental passion. Nominally, to be sure, other questions were equally involved, but in reality the demand of the Opposition was for more agricultural relief. A dark suspicion brooded in Tory minds that the Committee which has been considering the incidence of local taxation might have become infected with Single Tax theories and that site values were receiving undue consideration. As one way out of the danger Mr. Hayes Fisher pleaded for immediate action, action by way of subvention-in other words, action which, by anticipating the Committee's recommendations, might raise a fresh obstacle in the path of the land taxes. Of course his case was put in more plausible terms. "Is no relief whatever to the ratepayer to be given," he cried, "till the whole question of site values has been settled?" For himself, Mr. Fisher could see no reason why relief should not be forthcoming at once. Even the task of destroying ancient institutions, as he sarcastically put it, need not be unreasonably delayed by this more beneficent work. While Mr. Fisher, prejudiced by his associations with municipal government, was fain to admit that something might be said even for the taxation of site valuesalbeit only in towns-Viscount Helmsley, on the other hand, roundly denounced this school of fiscal theorists "even more dishonest than the Socialists," since the latter, as he confessed, were candid in their designs on the land, whereas the Wedgwoodites would embark on the same career of spoliation under the specious mask of the tax collector.

Such excellent sport was subsequently enjoyed by Mr. Wedgwood in playing up to the alarms of his critics that one almost regretted Mr. Lloyd George's smiling refusal to take a hand in the game—a game so stimulating in its brisker passages that at one time it had actually brought Lord Helmsley, Mr. Long, Mr. Pretyman, and Mr. Courthope to their feet simultaneously, all panting to confound the Wedgwood heresy.

TO BUY OR NOT TO BUY.

REYNOLDS, 4th February, contains a long and characteristic article on the question "To Buy or not to Buy?" from the pointed pen of the veteran journalist, Mr. Morrison Davidson. After referring to the establishment of the Land Nationalisation Society in 1881, he continues:—

"A year or so after we started our L.N.S.," Mr. Swinton, first Secretary and Treasurer of the Society, is careful to note, "Mr. Henry George being then probably in California, we met with a First Edition of his great and farshining work, Progress and Poverty."

Disagreement, however, came into the L.N.S. with the fresh light from the Far West. In the spring of 1883 a number of members who advocated Georgean methods of 'taxing out' in place of 'buying out' seceded, and formed the Land Reform Union, which, in 1884, became, in turn, the English Land Restoration League with so many doughty works de fide propaganda to its credit. But still the cleavage is as wide now as ever. . . Mr. Hyder's pamphlet, 'Public Property in Land' (Land Nationalisation Society, 432, West Strand, 2d.) is not so limpidly logical and convincing as Dr. Dundas White's recent 'A.B.C. of the Land Question,' expounded on severely orthodox Georgean lines; but on the audi alteram partem principle it cannot be overlooked,

^{*} A report of this debate will be found in the Supplement to this issue:

while the Hyder illustrations, doctrine apart, in themselves afford food for serious reflection. . . .

In this pamphlet Mr. Hyder says:-

"It is extraordinary to find the number of German Communities that are able to defray all their local expenses out of the revenue of their own land. In many cases a cash payment is made to the citizens as their share of the Communal Land Values. To receive a banknote instead of a demand note would indeed be a very welcome change for our own people, and German experience shows that it is no Utopian dream. If all

the land were held as common property instead of only a part of it, that experience might be ours."

"Might be ours," argues Mr. Hyder, if, as in Germany, our local authorities had a free hand in land purchase. In Britain hitherto land has had two values, a low one (or none) for taxing, and one ruinously high for buying; so as to render a free hand rather a bane than a blessing. But all that will certainly be changed by the grand National Valuation now in process, the bitter antagonism to which by the landlords is, peradventure, not less owing to their dread of public purchase at taxable value than to their dislike to the taxes themselves.

How to Pay for the Land?

Nothing simpler, says the L.N.S. No cash, no loan, is needed. What of the Irish Land Purchase Act (1903) with its colossal guaranteed Land Stock; what of the Metropolitan Water Board Stock; and what of the Port of London Stock? It is certain the people can buy up every rood of British soil, voluntarily or compulsorily, if it so chooses. But ought it so to choose? leading Single Taxers of America have been weighing the Hyder contentions adversely, as was to be expected; but the veteran Georgean publicist, Louis F. Post, is the most judicial:-

'If Mr. Hyder knows of any municipality or nation where the purchase method would be more readily acceptable to begin with, than the Single Tax, I shall have no quarrel with efforts to induce that municipality or nation to adopt it. But I know no so such place. I doubt if it would be possible even in England.'

And so say I.

It may be said that the great uprising of 1906 made Mr. Lloyd George. It certainly gave him his opportunity. It foreshadowed vast changes in the State; but it was formless, a vague revolt against existing conditions. It was for the Government to give direction and shape to that revolt. If it could not do so then Liberalism had failed and Protection would be the mould into which the future would run. For three years it seemed that the opportunity had been lost. It is true that great things were accomplished. South Africa was founded and Old Age Pensions were granted. But we had opened up no new horizons. We were still in the old prison and the Lords held the key of the gate. The country was turning against us. We were beginning to calculate when the election would come and by how much we should lose. Mr. Chamberlain had made his bid. For the moment he had failed, but if his bid remained without challenge, if we could offer no alternative policy, then his victory was assured. It was the moment for a great adventure. If the Liberal party was to save its life it must be ready to lose it and with the instinct of the great strategist Mr. Lloyd George seized on the vulnerable point in the enemy's defences and staked everything on the throw. He attacked the land monopoly. It was a bold stroke. It brought him into conflict with powerful interests in his own party. A formidable cave of Liberal landed magnates threatened him. Journalistic fainthearts appealed to him to withdraw the land clauses of his Budget." "If they go I go," was his attitude. And the Prime Minister stood by him like a rock. The triumph was complete. The Liberal cause was rehabilitated, the land monopoly received its first check and out of the struggle came the defeat of the House of Lords .- DAILY News, 16th December, 1911:

PUBLIC AND PRIVATE INTERESTS.

Land Values Daily Rise in West London.

During an arbitration case held on 29th January, at the Surveyors' Institution to determine the value of certain land in Great Marlborough Street, which the receiver of the Metropolitan Police Force has acquired for the extension of the Marlborough Street Police Court and offices, some interesting evidence was given concerning the rise of land values in the West End of London.

Mr. Balfour Browne, for the owner of the land, Mr. H. J. Elwes, said the property was a strip of land along Great Marlborough Street, which backed into Ramilies Street. It was let on a lease of 35 years from March, 1900, at a rental of £206, and the value of the lease they put down at

£3,238, at a 15\(\frac{3}{4}\) years' purchase.

As to the price of the reversion of the site (which had an agreed area of 4,192 ft.), witnesses would tell them that land in that district was worth £5 per foot, which brought the total up to £20,960. To that amount they had added as a lump sum for special adaptability £2,096, which made the total value in possession of £23,056. They had deferred that for 231 years at 3 per cent., and, together with the usual 10 per cent. addition for compulsory purchaseminus a few deductions—the total value at present would

be £15,055.

"I know of no district," said Mr. G. W. Rutter, estate agent, giving evidence, "where property is increasing so rapidly in value; in fact, there is a daily increase." He explained that the enhanced prices were due to the continual extension of Regent and Oxford Street firms, which were obliged to get as much additional accommodation as they could in the immediate vicinity of their shops, and to the fact that soft goods "houses" were obliged to have their premises near to those great emporiums, which were their principal customers.

Mr. James Boydon, estate agent, gave instances of where land in the immediate vicinity had sold for as much as

£6 8s. 6d. per foot.

On behalf of the Police Receiver, Mr. A. L. Ryde, surveyor, said that in his opinion the price asked was too high. He certainly did not agree with the £5 per foot valuation, and said he would accept a £4 per foot valuation for a part of the frontage, and a £2 per foot valuation for the remainder. His valuation was £8,502.

The award will be published later.

The Site of Australian Government's Offices in Aldwych.

The Improvements Committee of the London County Council reported on January 30th that terms had been arranged between the Commonwealth Government and the London County Council for the purchase of the freehold of the eastern portion of the Aldwych site, between the Strand, Aldwych and Melbourne Place, for £379,756. This figure is a little in advance of that published in the Press earlier (see our January issue, p. 194), but evidently includes the price of the corner of the site at present let to includes the price of the corner of the site at present let to the Victorian Government at a ground rent of £874 a year. The total area of the site is 24,326 feet, making the purchase price at the rate of just over £680,000 per acre.

"Minus" Site Values.

According to the Glasgow Herald of 3rd February, an appeal which for the first time raises a point of considerable importance under the Finance Act, 1910, viz., as to the validity of recording "minus" assessable site values in valuations of property by the Commissioners of Inland Revenue under the provisions of Section 25 of the Act, was recently taken by the trustees of the deceased Mr. George Herbert. The appeal was directed against the entry in a provisional valuation of certain tenements in Glasgow belonging to the appellants as having an assessable site value of "minus £545." The other figures in the The other figures in the valuation were unchallenged.

The referee upheld the valuation of minus £545, site value, and in the event of a court of law deciding that a "minus" site value is illegal under the Act, alternately fixed the site value at "nil."

The figures of the provisional valuation agreed on are as follows: Gross value !! !! !! !! £4,828

4.320

Deductions from gross value—

2. Difference between gross value and value of the fee simple of the land divested of buildings, trees, etc. 3. Feu-duty, ground annual, or tack-duty

1,053 Original full site value 508 Original total value

These figures being admitted, it seems to the referee that his duty under the Act is clear and unambiguous. By Section 25, Sub-section 4, the "assessable site value" of land means the total value after deducting (a) "the same amount as is to be deducted for the purpose of arriving at the full site value from gross value." Applying these Applying these figures in this case: Original total value

Deduct amount to be deducted for the purpose of arriving at full site value from gross value .. 4,320 Leaves an original assessable site value of minus

The Need for Valuation in Durham.

According to the YORKSHIRE POST of 9th February, Mr. J. A. Ornsby, Acting Under Sheriff, and a special jury, sat at Durham, on the 8th February, to determine the amount to be paid by the North-Eastern Railway Comthe amount to be paid by the North-Eastern Railway Company to Mr. Anthony Wilkinson, of Sheraton Hall, Castle Eden, for 2 roods 28 perches of land adjoining Thornley Station, and required by the company. Mr. Wilkinson valued the land at something like £500. An inquiry had been held, and an award of £67 10s. refused by Mr. Wilkinson Wilkinson. After hearing evidence on both sides, the jury assessed the value of the land at £50.

£5 Charity now worth £300 a Year.

The enormous advance in the value of land in West Ham has proved a source of embarrassment to a charity in that neighbourhood, and yesterday Mr. Justice Parker, in the Chancery division, was asked to decide whether the charity's surplus should be devoted towards the provision of food or

theology. He decided for theology.

In 1580, during the reign of Queen Elizabeth, one Avenon bequeathed to trustees a small plot of land at Plaistow upon trust to provide a sum of £5 4s. a year for supplying the poor of the parish with 24 penny loaves a week, any balance to be devoted to the preaching of a sermon in the parish church. The value of land in the neighbourhood has greatly increased the balance of the fund, which is now over £300 a year.

Under these circumstances the question arose whether that balance should be applied for ecclesiastical or eleemosynary purposes. Hitherto it has been received by the Vicar of West Ham (Canon Pelly) and applied for ecclesi-

astical purposes.

The overseers yesterday contended that the predominating object of the charity was eleemosynary, and that the surplus should therefore be applied to eleemosynary

purposes.

His lordship, however, took the contrary view. It was quite clear, he said, that the testator contemplated that the gift for the sermon should be a fluctuating sum, whereas the gift for the loaves was a fixed sum. The gift for the sermon was capable of increase or decrease, whereas the gift for the loaves was not. There would, however, have to be a scheme for the application of the fund, and for that purpose the matter would be referred to Chambers.—Daily Chronicle, 23rd January, 1911.

Wages in the Box-making Trade.

The Office of Trade Boards last night issued a notice under the Trade Boards Act, 1909, setting forth the minimum rates of wages fixed to come into force on March 11th. The rates apply to female workers engaged in the trade of making boxes, or parts thereof, wholly or partially of paper, cardboard, chip, and similar material. The time rate of wages for such workers, both in a factory or workshop or for home workers, is fixed at 3d. per hour. There is also a list of rates applicable to learners, in which children of 14 years of age receive 4s. per week and then rise to 4s. 6d. and by stages to 10s. 6d. Learners of 15 and under 17 begin at 4s. 6d. per week and those of 17 or under 20 at 5s. The rates for learners over 20 years of age are first three months, 6s.; second, 7s. 6d.; third, 9s.; and fourth three months, 10s. 6d. per week. The rates are based on a week of 52 hours.—Times; 21st February. New York Site Value Record—£7,200,000 an Acre.

According to a New York correspondent, a new record has been established for real estate in that city by the sale for £200,000 of a plot of ground "less than 1,200 feet -we presume the correspondent means containing less than twelve hundred square feet, as he mentions that it is less than half the size of a regular city lot, the price working out at £1 3s. per square inch [over £7,200,000 per acre—Ep. L.V.]. The plot is at the corner of Broadway and Thirty-fourth Street, adjoining R. H. Macy's famous department store. There is now a six-storey building on the ground which the Macy Company long has desired to purchase, as it prohibits the department store from extending to the most valuable corner of its own plot, but the price demanded was thought excessive. The land has now price demanded was thought excessive. passed into the hands of a company, which will erect a new building, with novel features for letting the roof and sides of the structure for illuminated sign advertisements. years ago the plot was sold for £75,000, and two years later it was sold again for £100,000. The present annual rental value of the six-storey building on the ground is £12,000, of white £8,000 is paid by a retail tobacco firm for the ground floor. Previous to the new record of 23s. per square inch, the most valuable property in New York ever sold was the north-west corner of Wall and Nassau Streets, opposite the north-west corner of Wall and Nassau Bircets, opposite the offices of Mr. J. Pierpont Morgan. It changed hands two years ago at the rate of 22s. per square inch. The record superseded by the Wall and Nassau Streets sale was 17s. per square inch paid for a lot at the corner of Wall Street and Broadway.—Estates Gazette, December 30th, 1911.

Delhi Land Values.

In reply to Mr. Wedgwood (Newcastle-under-Lyme, Min.) and Mr. Newman (Middlesex, Enfield, Opp.), in the

House of Commons on 20th February,
Mr. Montagu said: It was not practicable to acquire land for the new capital at Delhi in anticipation of the Durbar announcement; but immediately after the announcement a notification under the Indian Land Acquisition Act was issued, notifying the intention of the Government to acquire compulsorily lands to the aggregate amount of about 180 square miles in the vicinity of the present city of Delhi. The Act enables the State to purchase lands so notified at a price based on the market value at the date of the notification, with reasonable compensation for severance and for compulsory dispossession; but in settling the compensation the Courts may not take account of any prospective increase of value. In view of these provisions and of the large area notified for acquisition, the Indian Government hope to secure a substantial part of the increment value resulting from the transfer of the capital. Similar proceedings to acquire land for a Government House and for offices have been taken in the neighbourhood of Patna. There are no papers on the subject to present.

Mr. Wedgwood inquired whether the price of the land on the date of the declaration meant before the declaration

was made or immediately afterwards.

Mr. Montagu: The market price means the value of the land when the notification was made. I think it was made the same day as the announcement was made at Delhi.

Mr. Wedgwood: Before or after the change of circumstances arose?

Mr. Montagu: On the same day or the day after the change arose.

In reply to another question put by Mr. Newman, Mr. Montagu said: The land has been acquired by the State at the value which it had when the transfer was made; therefore, any increase in the value of the land will accrue to the State.

All real wealth is the result of labour exercised upon material furnished by the earth, or on the matter of the earth itself. Somebody's labour has made it: somebody's skill and toil has gone to the making of it. Spurious wealth, on the other hand, is not the result of any labour. It arises from a legislative enactment empowering some men to appropriate wealth made by others, without rendering any service in return.-How Wealth Accumu-LATES AND MEN DECAY .- MAX HIRSCH.

NEWS OF THE MOVEMENT.

THE PUBLIC MEETINGS CAMPAIGN.

As will be seen from the reports that follow, the special campaign of public meetings undertaken by the United Committee, mentioned in last month's issue, is now well The meetings so far have proved very satisfactory, and are resulting in a remarkable awakening of public sentiment in favour of our reform. A most gratifying circumstance is the wide notice given in the local Press, of these meetings. Much of the credit for the successful results achieved is due to the local progressive associations and the local advocates of Land Values Taxation; we take this opportunity of tendering them our sincere thanks.

Mainly in order to record these meetings the present issue is enlarged by four pages, in addition to the special Supplement, containing Parliamentary debates.

LITERATURE.

A large number of the new sets of leaflets have been distributed at these meetings. The value of this means of propaganda, from the educational point of view, is being appreciated.

A statement of the campaign and of the new literature, together with a sample set of leaflets, was sent out to each of over 270 papers throughout the country, by the Land Values Press Bureau. The offer of a free sample set of leaflets has resulted in scores of applications from all parts of the country. In this way many new friends are being found, and much new ground annexed.

MARCH MEETINGS.

In addition to those meetings announced in our last issue, the following meetings have been definitely arranged, and others are under immediate consideration:

- Selly Oak, Birmingham. Ald. P. W. Raffan, M.P.
 Melton Mowbray. R. L. Outhwaite.
 Market Harborough. J. C. Wedgwood, M.P., and R. L. Outhwaite.
- 13, 14.—Mid-Derby (two meetings). J. C. Wedgwood, M.P., and R. L. Outhwaite.

 18.—Portsmouth. Rt. Hon. Alex. Ure, K.C., M.P.
 25.—Widnes. Ald. P. W. Raffan, M.P.

THE LONDON CAMPAIGN.

In connection with the Special London Campaign being arranged by the United Committee and the English League in conjunction with the London Liberal Federation, announced in our last issue, the following meetings have up to the present been arranged: March

- 4th.—Highbury (Northampton House, St. Paul's Road): Mr.
 J. C. Wedgwood, M.P., and Mr. A. W. Madsen.
 7th.—Bermondsev (Alma Schools, Southwark Park Road):
 Ald. P. W. Raffan, M.P., and Mr. R. L. Outhwaite.
- 7th.—Bethnal Green (Pott Street Schools): Ald. P. W. Rafian, M.P., and Mr. R. L. Outhwaite. 8th.—Haggerston (Council's School): Mr. J. C. Wedgwood,
- M.P., and Mr. R. L. Outhwaite.

 14th.—Finchley (Albert Street School): Mr. H. G. Chancellor,
 M.P., and Mr. R. L. Outhwaite.
- 14th.—Kennington (Horn's Assembly Rooms): Mr. Charles Trevelyan, M.P., and Mr. Harry de Pass. 21st.—Central Hackney: Mr. J. C. Wedgwood, M.P., and
- Mr. R. L. Outhwaite.
- 28th.-North St. Paneras: Mr. J. C. Wedgwood, M.P., and Mr. R. L. Outhwaite

LONDON DINNER-HOUR MEETINGS.

Dinner-hour meetings have, up to the time of going to press, been arranged as follows:-

- 4.—Rotherhithe: At the gate of Messrs. Peak Frean and Co. Mar. in Blue Anchor Lane, Bermondsey; 12.30 p.m.
 -West Islington: Westinghouse Brake Co.'s gates; 1 to
- 7.-West Islington: G.N.R. Potato Market, York Road, N.;
- 1 to 2 p.m. 11.—South Hackney: Clarnico Works, Hackney Wick; Mid-day
- Niticiany.

 18.—North Lambeth: Doulton and Son's gates, Broad Street.
 Lambeth; 1 to 2 p.m.

 19.—West St. Paneras: McCorquodale and Ub.'s gates,
 Cardington Street, N.W.; 12.30 to 1.30 p.m.

- Mar. 21.—Hoxton: Waterlow and Co.'s gates, Clifton Street, Finsbury; 1 to 2 p.m.
 22.—Hoxton: Maypole Dairy Co.'s gates, Leonard Street, St. Paul Street, E.C.; 1 to 2 p.m.

 - Woolwich: Arsenal, first gate, Beresford Square; 1 to 2 p.m.
 - 26.—Ditto.
 - Ditto.
 - 28.—Woolwich: Siemen and Co.'s gates, Siemen's Road, Woolwich; 1 to 2 p.m. 29.—Westminster: The Refuge, Grey Coat Place; 1 to 2 p.m.

THE WILTSHIRE CAMPAIGN.

During the month the campaign in Wiltshire has gone forward in an encouraging manner. Local circumstances somewhat limited the number of meetings, but Mr. R. C. Orr and Miss Ponking have been doing valuable spadework and getting into touch with the people in a way that will produce results later on. The campaign in the Cricklade division wound up in a highly satisfactory manner, and this constituency may be regarded as a Land Tax stronghold. On his return from India, Mr. R. C. Lambert, M.P., wrote in highly appreciative terms of the work done, and said: "You know how absolutely I agree with you as to the urgent need of Land Reform, and I have endeavoured steadily to advocate the Taxation of Land Values ever since I first went to the Division,

Meetings then followed in the adjoining division of Chippenham, which is held by a Tory by a narrow majority and for which Mr. H. Gorst, son of Sir John Gorst, is Liberal candidate. The meeting at Corsham, a town of small industries and quarries, was full of enthusiasm. The formal proceedings at its close were interrupted by a quarryman rising in the body of the hall to say: "This is what we have been hungry to hear for years"—a much applauded remark.

At Box, the Liberal agent, Mr. Lee, presided, and there was a large attendance. Here, also, there are quarries, and the men reared in the villages showed an enthusiasm which certified that this Radical centre may be counted on.

After a village meeting at Great Summerford, an amicable discussion took place with a solicitor and landowner who argued that he could not arrive at the value of his land. Then rose a labourer to propose a vote of thanks—an unusual occurrence. He said: "I don't think this conversation has been very interesting, for we labouring men have no land to value. If this tax will make it a bit easier for us to get land it is what we want." A talk afterwards showed that the men are sick of the humbug of the Small Holdings Act. A farm had been obtained close by and cut into three small holdings. Formerly rented at 25s., the rent was raised to £2. On one holding a steading had been pulled down and expensive buildings erected, supervised by County Council officials coming by motor-car. smallholder after six months of the benefits of municipaliza-

tion, had cleared out. So the story ran of the disillusionized. It was dark when we left the station and took a by-path into Malmesbury. It ran by the side of the Avon, then rose abruptly and lead beneath the ruins of the Abbey standing on the summit. Burial place of Saxon King, pride of Roman hierarchy, desolated by Tudor monarch when destroying the power of prelates to extend that of Peers, it seemed a ghostly remembrancer that authority at the zenith of its powers may fall to rise no more. Such a thought gave encouragement much needed on entering Malmesbury for the purpose of holding a meeting on the Taxation of Land Values. The night air seemed frowsy with the past; its narrow streets echo not to the onward march of industry; its windows are closed against the breeze that blows where freedom is. I was told that the town "depends on agri-culture." I could visualize the "agriculturalists," the hunting Duke who gained a temporary notoriety as a politician at the time of the Budget campaign by expressing a wish to see a certain Cabinet minister in the midst of a pack of foxhounds, and the plutocrats who have acquired residential estates in order to be close to his Grace. Before going on the platform we got a hearty welcome from a Cameron whose grandparents had been

driven out in the Sutherland clearances. I had just been reading that the town owed its origin and name to a Scot who had been driven out of the Highlands by robbers in the seventh century and had set up as a hermit where the Abbey later was raised. The centuries were linked up in finding another Scotsman there giving the same cause for his presence. The meeting was well attended, and the disorder we were told to expect did not take place, to the surprise of its local promoters. The light is spreading in dark places. On return to our hotel we heard sounds of revelry and learnt that a Tory meeting was in progress. Next morning I saw the agriculturists pass in procession through the town, for there was a meet of the Beaufort Hunt close by. They were all there except the one on whom all live. Squires, and Dames of the Primrose League Inquisition, weedy youths with more money than brains or ability to sit a horse, rode or drove by. But "the man with the hoe," the twelve-shillings-a-week man, had not left his hut to join the cavalcade. His sideboard had not been loaded that morning with hot dishes and cold joints. He, having fared on bread and margarine, had betaken himself to the fields to provide his "betters" with means to indulge in sport. And, as I watched and thought what it all signified, I felt despondent because advocates of Land Value Taxation so often seek to make it a matter for local determination, and as I saw the rulers of local affairs on the countryside go by I thought that once again the villager is being fooled if all we mean is that the Wiltshire County Council shall be empowered to rate land values. Chippenham Division can be won for a National Land Values Tax at the next election, but the day is far off when the territorial influence over rural rating authorities will be successfully combatted.

In order to keep in touch with the Cricklade Division, meetings have also been held at the gates of the Great Western Railway Company, where some 12,000 men are employed. Here meetings have steadily grown in numbers as the message being conveyed has circulated amongst the men. How it appeals where thousands are the evicted from the villages may be gauged from the story told by a labourer to those gathered round him: "I was employed on a dairy farm near Malmesbury 20 years ago and had to look after 70 cows and 700 sheep. I got 11s. a week. Then my wage was cut down to 10s. and without saying a word to my wife I set out to tramp the roads. I came to the works here and got 17s."

"You shouldn't be here," said a mate.

"Of course I shouldn't. If you go to my hut you'll see cards to say that three times I have taken a prize for the best cultivated allotment. That shows where I should be."

I remarked that Malmesbury was not exactly a Radical

centre.

"In my time there were four Liberals in the town, and when I went to vote I had a policeman on each side to protect me."

Retribution tarries long, but it is not the people who are at fault.

BRADFORD.

Under the auspices of the United Committee and the Yorkshire League for the Taxation of Land Values, a meeting was held in the Central Hall, Bradford, on 26th January. Alderman J. A. Godwin presided, and in introducing the speakers, Mr. J. C. Wedgwood, M.P., and Alderman P. W. Raffan, M.P., remarked, says the Bradford Telegraph of the following day, on the comparative largeness of the assembly, considering that the question they were met to consider was not being brought immediately before the country. Land, he proceeded, was the original source of all wealth, employment, and happiness of the people, and therefore land should be made as free as possible in all aspects. The man was criminal who shut up land and did not get the best out of it for the country.

Mr. Wedgwood dealt with the two demands of the supporters of Land Values Taxation, the first was that the Government should impose upon all land values a tax upon the actual selling value of the land, and that half of the proceeds should be used in relief of local rates and half for the repeal of the breakfast table duties. It was estimated that such a tax would realise £20,000,000. Their second demand, he said, was even more important. It was that the Government should give to all local authorities the power to base rates upon the capital selling values

of land instead of upon the combined value of land and building together. The object of such a tax was to unrate improvements. At present improvements were taxed; therefore, few improvements were made.

Mr. Wedgwood then dealt with the case of the Bradford property owners under the Taxation of Land Values. He also showed the impracticability and injustice of the local

Income Tax proposal.

Mr. Raffan supported the argument for the Taxation of Land Values by illustrations showing how beneficially it would operate. In one way or another, he said, the present system was bound to be changed. The natural way was to seek relief by seeing that the public secured some portion of that fund which they themselves were creating.

ASHTON-UNDER-LYNE.

Under the joint auspices of the United Committee and the Ashton-under-Lyne League of Young Liberals a largely attended meeting was held in the Town Hall on January 30th. Councillor H. N. Bickerton, J.P., presided, supported by many prominent local public men, and Mr. E. G. Hemmerde, K.C., delivered an address on the Taxation of Land Values.

The Chairman, in his opening speech, said that they had long felt that the land laws of the country required considerable alteration and that although something had been done in that direction it was very little in comparison with

what there was still an open field for.

Mr. Hemmerde, who was very cordially received, during a brilliant address said he wanted his audience to look at the Taxation of Land Values as a root and branch reform, which would make it possible to deal with the greatest of their social evils. In a trenchant and convincing manner he showed the relation between land monopoly and unemployment, low wages, and bad housing, and how the Taxation of Land Values was the only remedy. He also dealt with the agricultural side of the question.

Mr. J. Bagot, of Middleton, moved, and Mr. A. H. Weller, Secretary of the Manchester Land Values League, seconded the following resolution, which was enthusiastically

carried :-

That this meeting declares its hearty approval of the proposals to tax and rate land values contained in the recent Land and Taxation Reform Memorial, and calls upon the Government to put those proposals into operation at the earliest possible moment. Further, in view of the statement of the Chancellor of the Exchequer that the valuation of the land will not be completed until 1914, this meeting protests against the long delay, and urges the Government to consider other methods of valuation if the present method cannot be carried out with much greater speed. That copies of this resolution be forwarded to the Prime Minister, the Chancellor of the Exchequer, and the member for the Division.

The meeting was well recorded in the columns of the SHTON-UNDER-LYNE REPORTER of 3rd February. "The ASHTON-UNDER-LYNE REPORTER of 3rd February. "The meeting," it said, "was not regarded in the light of a party demonstration so much as an educational medium in regard to the much debated land question. Mr. Hemmerde has made a special study of the subject, and being, as he is, one of the most brilliant orators in the ranks of the Liberal Party, a large number of people of all shades of political persuasion were attracted."

LANGLEY.

An enthusiastic meeting was held at the Langley Institute on Wednesday, January 31st, arranged by the Oldbury Liberal Association and the Midland Land Values League (for the United Committee), to hear addresses by Mr. J. C. Wedgwood, M.P., and Mr. R. L. Outhwaite on "Land Reform and Labour Unrest." Councillor W. Parkes, J.P.,

Mr. Outhwaite showed how the overcrowding of the labour market was caused by the migration from the villages to the towns owing to the system under which the land had been held up out of cultivation. He urged that the remedy for the present labour unrest lay in getting agriculturists back to the land, and this could only be done by a just system of rating land values which would include agricula tural land: (Applause.)

Mr. Wedgwood said that all political parties agreed that wages were too low and this universal agreement showed that people were beginning to think and the question of the return to labour was becoming the most important thing in politics. To cure low wages the Tariff Reformers had their way, the Socialists had their plan, and it was about time the Liberal Party had their method. As a matter of fact the way was straight in front if only they followed out the old Liberal traditions of Government. For 700 years this country had been ruled by the landlords and, now the veto of the House of Lords was abolished, one of the first things the Liberals had to undo was the rating system which prevented people from getting land on easy The Liberal Party had a perfectly practical pro-They asked that a tax of ld. in the £ on the selling value of all land should be levied and the £20,000,000 thus raised should be used to relieve the rates and remove some of the taxes from industry. This tax would cause unused land to be put to use, encourage industry, and would relieve

The Rt. Hon. J. W. Wilson, M.P., was present during the later part of the meeting and gave some interesting facts about reform in taxation which he had noted during his recent visit to Canada. There in the Western districts private owners could not hold up land which was required for development because such land was now being taxed according to its value. It was this system, of making land values the basis of taxation, which they wanted to adopt in this country in order to secure employment in rural districts and also in the towns. (Applause.)

A good report of the meeting, extending to two and a half columns, was published in the Weekly News (West Bromwich), of 3rd February.

CURROCK.

Under the joint auspices of the Currock (North Cumberland) League of Young Liberals and the United Committee, a most successful meeting was held in the Beaconsfield Mission Hall, Currock, on 5th February. Mr. G. H. Buck, of Hallfield, presided over a large attendance.

The Chairman, in opening the proceedings, said that the question of Land Values Taxation would be a burning one when Home Rule and Welsh Disestablishment had been settled.

Alderman P. W. Raffan, M.P., then addressed the meeting on the Economics of the Land Question. After dealing with various political questions he showed how the true policy of Free Trade could only be completely established by a reform of our land and taxation laws. He then went on to explain how bad trade, unemployment, low wages and bad housing were a result of land monopoly, and how the remedy was to be found in Land Values Taxation. Mr. Raffan's able speech was admirably received, and Mr. Crompton, in proposing a vote of thanks to him, said that at present the constituency was represented by a Member who, he was afraid, would not carry the policy which they wanted. The Liberals lost the last election by a small majority, and if they could only get the electors of North Cumberland to understand the land question and what it really meant, he believed they would get a tremendous amount of enthusiasm worked up in the constituency, so that when the next General Election came they would be able to return a Liberal to Parliament pledged to a reform of the land laws of this country.

WARLEY WOODS.

On Saturday, February 10th, the Lord Advocate received a great ovation at a meeting held under the joint auspices of the United Committee and the local Liberal Association at Warley Woods. A resolution which included an item "urging the Government to complete the valuation of all land, apart from improvements," was proposed by Mr. Frank Roscoe, and seconded by Mr. Chapman Wright. In supporting the resolution Mr. Ure spoke chiefly on Tariff Reform and on Home Rule. Dealing with the Budget, he said the Chancellor "turned to wealth created by the united people of the country—the value of land—derived exclusively from the community, and derived from nothing whatever on the land, or spent upon it. And when he found that value, as he was in the course of doing at the present moment, then he would invite the happy possessors of wealth, created by the

community, to offer a substantial contribution from that wealth, to minister towards the needs of the community."

STOCKPORT.

Under the joint auspices of the United Committee and the local Liberals, a large public meeting was held in the Wellington Road School, Stockport, on February 16th. Mr. S. L. Hughes, M.P. ("Sub Rosa" of the Morning Leader), presided, and Mr. J. C. Wedgwood, M.P., spoke on the land question.

Mr. Wedgwood said, according to the Manchester

Mr. Wedgwood said, according to the Manchester Guardian of February 19th, that the Taxation of Land Values was a simple act of justice. When the energy and money of a community were the means of enhancing the value of land it was only fair that that community should share in the wealth it had created. The effect of this change would be beneficial to labour, and would prove a potent factor in doing away with labour unrest. It was the community everywhere that made the value of land, and nothing, he maintained, could be juster than the system he advocated. He proposed that a uniform tax of 1d. in the pound should be put on all land, and that one-half of the proceeds should go to the easement of the burdens on local rates. With the other moiety the Government would be able to take off the present taxes on food.

A resolution was passed expressing hearty approval of the proposals to tax and rate land values, contained in the recent Land and Taxation Reform Memorial, and calling upon the Government to put those proposals into operation at the earliest possible moment. In view of the statement made by the Chancellor of the Exchequer, that the valuation of the land will not be completed until 1914, the meeting urged the Government to consider other methods of valuation if the present method could not be carried out more speedily.

SHEFFIELD.

On February 16th, the Yorkshire Land Values League, acting in conjunction with the United Committee, held a great public meeting in the Albert Hall, Sheffield. Sir William Clegg presided, and in his opening speech advocated the rating of land values. Mr. E. G. Hemmerde, K.C., was the principal speaker, and in the words of the Sheffeld Daily Independent, this "brilliant advocate of the Taxation of Land Values showed a great audience . . . that the land question is at the bottom of all our labour troubles."

The following resolution, moved by F. B. Gill, seconded by R. W. Jenkins, and supported by F. Skirrow, was carried unanimously:—

That this meeting is of opinion that powers should be granted to local authorities to assess for purposes of local rating the land values created by the community, and trusts that the Sheffield City Council will co-operate with the Glasgow City Council in petitioning Parliament to grant these powers.

A correspondent, writing of the meeting, says: "It is years since I saw a meeting to equal that at Sheffield on Friday. The meeting was timed for 7.30, and prior to the arrival of the Chairman and Mr. Hemmerde, the great organ was playing the Land Song and the audience singing fine. I was told that nothing had been heard anything like it at a Sheffield meeting before. The speech delivered by Mr. Hemmerde was the best I ever heard him deliver, and it worked up the audience to great enthusiasm. The way he went for the Liberal and Labour party leaders for their treatment of the Land Question was grand, and the audience greatly relished his clear statement and outspoken utterances. I know no man who could have done better for us. We collected at the meeting £6 8s. and sold 14s. worth of tickets. Sales of tickets prior to the meeting will probably make up a total of £10."

Another correspondent says: "The Albert Hall, Sheffield, will hold something like 2,000 people. When Mr. Hemmerde entered on Friday night there were very few vacant seats in the body of the hall or in the balcony, and at a moderate estimate 1,700 people were present. There was quite a sprinkling of ladies. Mr. Hemmerde has often spoken in Sheffield, but familiarity with his speeches merely increases the size of his audience and adds to their enthusiasm. He spoke in his usual forcible, clear-cut method, appealing principally to the reasoning power

and to the innate sense of justice possessed by Englishmen generally. His points were loudly applauded and opposition was conspicuous by its absence. I think the most important part of his speech was that in which he advised the workers to see that their leaders paid more attention to the facilities our land values policy offers for curing the present unrest and putting the wages and unemployment question on a sound basis. Loud and long applause greeted him at the end of an hour's speech, while a number of questions were answered by him with his usual felicity.

LEEDS.

Under the auspices of the Yorkshire Land Values League and the United Committee, a public meeting was held on February 9th at the Leeds Town Hall, when Mr. E. G. Hemmerde, K.C., delivered an address on "The Taxation of Land Values and its Effects upon Labour Unrest.

Mr. A. H. Marshall, M.P., who presided, observed that the work of the League was frequently put down to visionaries and dreamers, and it was said that their aims were so far reaching that nothing short of a new heaven and a new earth would satisfy them. He did not think they wanted a new earth, but they wanted some of the principles of taxation to apply to the earth on which they (Applause.)

Mr. Hemmerde, in the course of his address, remarked that they could neither tax nor rate land values without valuing the land, a process which was now going on. High land values were bound to make low wages and unemployment. At present they had certain chronic causes of discontent amongst the people who laboured with their hands. What was the main grievance of the railwaymen and the miners? It was that they could each point to about 100,000 persons in their ranks who received less than £1 per week. Mr. Hemmerde, in his usual convincing manner, showed how land monopoly caused low wages, unemployment, and bad housing, and how the Taxation of Land Values would put matters right. He also treated of the rural side of the question.

Councillor C. H. Smithson (Halifax) moved, and Mr. Arthur Sykes (Huddersfield) seconded, the following resolution:

That this meeting is of opinion that powers should be granted to local authorities to assess for purposes of local rating the land values created by the community and trusts that the Leeds City Council will co-operate with the Glasgow City Council in petitioning Parliament to grant these powers.
The resolution was carried.

TO STUDENTS AND TEACHERS OF ECONOMIC CLASSES.

In the debate on the 15th February in the House of Commons on the Labour Party Amendment to the Address in reply to the King's speech, Sir Frederick Banbury said :-

The strike in Liverpool raised the wages of the seamen and dockers, and of all people connected with transport and the docks. The consequence of that was that freights were raised and the consumers had to pay an increased price. That will always follow. If you raise wages artificially, by force, you are bound to raise the costs of what those wages produce, and the result of course, will be that the consuming classes will have to pay more than they had to pay before the rise in wages and consequently no one is benefited.

We invite correspondence on above, and shall be pleased to devote space to replies received from our readers. The question is, can wages be raised by "force," and if not, how can they be raised, without raising prices, and thereby lowering the wages of the general consumer?

LAND VALUES AT THE NATIONAL LIBERAL CLUB.

Lord Saye and Sele presided over a conference on land values held by the London District Committee of the National League of Young Liberals on 6th February at the National Liberal Club. He said that an extraordinary number of people seemed to forget how very little land there was in the country and what an enormous number

of people would like to enjoy it, if they only could.

Mr. J. Dundas White, LL.D., M.P., pointed out that
Taxation of Land Values involved not merely taxation,

but also untaxation. While they stood for taxing land values, they also stood for untaxing buildings and other improvements, so as to give industrial enterprise such free play as it had never had yet. If they lived in Laputa, they could not have devised a more curious system of rating, which penalised those who were developing the country and encouraged those who were not. A new standard of rating on the basis of land value assessment would promote fair rent, fixity of tenure, and freedom of

THE WELSH LEAGUE FOR THE TAXATION OF LAND VALUES.

NEW ORGANISATION FORMED.

A well-attended meeting was held on 6th January at the CarltonHotel, Cardiff, for the purpose of the formation of a Welsh League for the Taxation of Land Values. The Committee for Wales for the Taxation of Land Values has been in existence for about eighteen months, but it has long been felt that the time was ripe for enlarging the scope of the Committee, and putting it on a more business foundation and for the forming of a Welsh League.

Alderman Wilson Raffan, M.P., presided, and in a very

instructive speech referred to the work already done by the Committee, and the prospect there would be for active

propaganda work in case a Welsh League was formed.

The Hon. Secretary, Mr. Beddoe Rees, submitted a draft Constitution, and after a long discussion it was unanimously agreed that a Welsh League for the Taxation of Land Values be formed, with an Executive Committee and officers, on the lines suggested by the Secretary. Executive Committee was then appointed, consisting of: Messrs. Harry T. Jones (Cardiff), Caleb Rees (Cardiff), J. Griffiths (Abergwynfi), F. Tavinor Rees (Cardiff), W. J. Thomas (Abergwynfi), David Price (Merthyr), E. A. Charles (Newport), Tudor Rees (Cardiff), W. Johns (Pontypridd), W. A. Howell (Cardiff), Cyril Thomas (Porth), Abraham Thomas (Llansamlet), Alderman Ed. Thomas (Cardiff), Rev. E. Aubrey (Cardiff), W. A. Meyrick (Cardiff), together with the officers of the League.

For the present, it was decided not to take an office, but to work from the office of the Hon. Secretary, 3, Dumfries Place, Cardiff, thus giving up the late address, 94, Queen Street, Cardiff, which was used during the time Mr. McHugh was in Cardiff.

The meeting cordially thanked the officers of the Committee who had worked so well during the time it was in existence, and the following were then appointed officers of the new League for the ensuing year:

President: Alderman Wilson Raffan, M.P.
Chairman: Dr. Chalke, M.A.
Hon. Treasurer: Mr. E. W. Evans, Newport, Mon.
Hon. Secretary: Mr. W. Beddoe Rees, 3, Dumfries Place, Cardiff.

A vote of thanks to Alderman Raffan for presiding closed a very enthusiastic meeting.

The prospect for the Welsh League is certainly encouraging. Nowhere in the country are the evils of the landlord system so evident as in Cardiff and district, or, in fact, in South Wales generally. Besides, the Welsh colliers are exceedingly interested in economic questions, and there is a great field for propaganda work.

YORKSHIRE LEAGUE.

West Bar Chambers, 38, Boar Lane, Leeds.

There was a large attendance at the First Annual Meeting of the League, which was held at the offices, West Bar

Chambers, Leeds, on Saturday, January 27th. Friends were present from Leeds, Bradford, Sheffield, York, Rotherham, Keighley, Penistone, Wetherley, Ossett, Cowling, Lightcliffe. Oakworth and other places.

The Chairman (Mr. C. H. Smithson) reviewed the work of the past year, and urged the necessity of bringing pressure to bear on the Government to expedite the valuation of the

The report and financial statement were adopted, and the office bearers for the past year were re-elected, viz., Councillor Charles H. Smithson, Chairman; Everett Binns, J.P., and F. K. Sykes, Vice-Chairmen; Sam Dugdale, C.C., Treasurer; E. A. Lassen and T. B. Lund, Hon. Secretaries. Mr. Josiah C. Wedgwood, M.P., was present, and had

a cordial welcome from Yorkshire friends who appreciate his work in the House of Commons and on the public platform. Mr. Wedgwood moved the following resolution:-

That this Annual Meeting of the Yorkshire Land Values League views with grave concern the statement made by the Chancellor of the Exchequer that the valuation of the land will not be completed until 1914, and protests against this long delay; in view of the pledge of the Chancellor of the Exchequer to deal with the question of the relation of Imperial and Local Taxation, urges the Yorkshire Members of Parliament to take an early opportunity of impressing upon him the necessity of expediting the valuation of the land, and if this is impracticable on present lines, to consider other methods which will more speedily accomplish the end in view; welcomes the promised inquiry into the subject by the Chancellor; and pledges itself to resist strenuously and uncompromisingly any attempt to deal with the problem of Imperial and Local Taxation which ignores the Rating and Taxation of Land Values.

In the course of an interesting address, Mr. Wedgwood dealt with the question of land purchase and the proposal for raising local revenue by an Income Tax.

In seconding the resolution, our old friend and co-worker, Mr. Ignatius Singer, delivered an address which was much enjoyed by all who were fortunate enough to hear it. An interesting discussion followed, and the resolution was carried unanimously.

Votes of thanks were given to the officers and committee for their services during the past year, and to Messrs. Wedgwood and Singer for their addresses.

The meetings held in Yorkshire at Bradford, Leeds and Sheffield in connection with the United Committee's special campaign are reported elsewhere.

Much discussion took place at Bradford and the meeting was well reported.

The Sheffield meeting was one of the best we have ever had, and it showed that Sheffield people can be relied on to help on the work of the League in that city. Mr. Charles Paul, the local Secretary, is to be congratulated on having organised so great and successful a meeting.

The North Bierley Board of Guardians met at Clayton on February 14th and resolved to support the Glasgow City Council in "Asking the Government to provide that all local rating authorities be empowered to levy a rate on land values for local purposes, on the basis of the valuation now in progress for the purpose of the increment duty under the Finance Act 1909-1910."

F. SKIRROW. Secretary.

MANCHESTER LAND VALUES LEAGUE.

1, Princess Street, Albert Square, Manchester.

Meetings were addressed at the following places during February:—Women Worker's Home, Stockport (Mrs. Rydings), County Forum (F. Verinder), Queen's Park Congregational Institute (F. Verinder), Failsworth New Church Literary Society (Mrs. Rydings), Manchester Central Literary and Debating Society (Dr. P. McDougall), Bolton L.Y.L. Economic Class (J. Bagot), N. Manchester L.Y.L. (D. Catterall), Council School, Stockport (J. C. Wedgwood, M.P.), Openshaw Socialist Society (T. H. Ligo), Public Hall, Altrincham (J. C. Wedgwood, M.P.).

Up to the time of going to press the following meetings have been arranged:

Mar. 1.—Co-operative Hall, King Street, Oldham. P. W. Raffan,

M.P.

-Men's Meeting, Wesleyan Church, Delph, 8.0, "Why
the poor are always with us." J. Bagot.

-Meeting for business men in League's Office. Coun.

H. Taylor, of Bolton.
-Stretford L.Y.L., Stretford Liberal Club. A. H. Weller.
-Oldham Road Independent Church and Sunday School

Guild. A. H. Weller.

13.—Failsworth L.Y.L., Failsworth Liberal Club. A. H. Weller.

-Flowery Field (Hyde) Liberal Club. D. Catterall. -Meeting for business men in League's Office, 7.30. ,,

-High Lane L.Y.L., High Lane (Stockport) Liberal Club. A. H. Weller. Queen's Park Congregational Men's Meeting, 3.0. A. H.

Weller.

Lancashire College Settlement; Embden Street, Hulme. A. H. Weller.

Mar. 31.—Seedley Socialist Society. Debate between G. F. Musson and F. Ramwell. Postponed from February 25th. 5, 12, 26.—Astley Bridge L.Y.L. Economic Class. D. Catterall.

7, 14, 21, 28.—Economic Class meetings in League's Office at 8.0.

12, 26.—North Manchester Branch Meetings at Queen's Park Congregational Institute, 8.0.

FREE TRADE AND LAND VALUES DEBATE. On February 6th and 7th the Manchester League was favoured with a visit from Mr. F. Verinder, who addressed three meetings during the two days. On the Tuesday afternoon he opened a discussion on Free Trade and Land Values at the County Forum, in which Free Traders (limited and unlimited), Tariff Reformers, and Land Nationalisers took part; and in the evening addressed a public meeting in the Queen's Park Congregational Lecture Hall, under the auspices of the North Manchester Branch. On Wednesday evening there was a good attendance at the League's office, when Mr. Verinder spoke on the business man's interest in the land question. This was the most successful of the meetings for business men yet held in this office, and the Secretary and those associated with him in making this new effort are greatly indebted to Mr. Verinder for the splendid address he gave, which aroused the interest and won the sympathy of those who were privileged to

The two meetings already held (at the time of writing) in this part of the country, that are included in the United Committee's special campaign, have been highly successful. Mr. E. G. Hemmerde, K.C., addressed a large audience in the Town Hall, Ashton-under-Lyne, on January 30th, over which Councillor Bickerton, J.P., ably presided. A resolution urging the Government to hasten the valuation of the land, or, if necessary, to adopt a new method of valuation, was moved by Mr. J. Bagot and carried unanimously. On February 16th, Mr. J. C. Wedgwood, M.P., spoke at Stockport, when Mr. S. L. Hughes, M.P., presided, and a similar resolution, moved by Mr. G. L. Whitworth, was carried with enthusiasm. On both occasions the halls were filled, the speeches were well reported in the local papers, and a large amount of literature was sold. Other meetings have been arranged as follows:—February 27th, Public Hall, Altrincham (J. C. Wedgwood, M.P.); March 1st, Co-operative Hall, King Street, Oldham (P. W. Raffan, M.P.; W. Barton, M.P., presiding); March 25th, Liberal Club, Widnes (P. W. Raffan, M.P.; Max Muspratt, J.P.,

During February the Manchester Economic Class meetings were addressed by Mr. John Battle, Mr. A. W. Madsen, Councillor C. H. Smithson, Mr. F. G. Lloyd, and Mr. W. P. Crossland, and in every case the speeches and discussions were extremely interesting and instructive. For the four Thursday evenings in March the speakers will be Messrs. W. Norman, H. B. Hobson, F. Skirrow, and W. Burkinshaw.

Mr. Geo. F. Musson (Hon. Secretary, North Manchester Branch) has drawn up a Syllabus for the fortnightly meetings in the Queen's Park Congregational Institute. These meetings are being devoted to a study of Progress and Poverty, and all members and friends living on the north side of Manchester are invited to get into touch with Mr. Musson (58, Church Lane, Harpurhey) and to attend the meetings.

Our friends in North Manchester, Stockport, and Gorton are already making plans for open-air campaigns during the coming summer.

Mr. Bagot, Dr. McDougall and the Secretary have recently visited Penistone, and all were pleased and encouraged to find there a strong and very active group of Single Taxers. The Economic Class meetings, held in Penistone and Thurlstone alternately, are attended by about 40 men in each place, and the greatest interest is manifested. This is largely the result of the untiring efforts of Mr. A. Clark, Mr. F. Adams, and a few other members of the Yorkshire League.

AN APPEAL TO FREE TRADERS

The following circular has been sent out by the Manchester Land Values League to prominent local Free Traders:

Believing you to be a supporter of the policy of Free Trade, I am writing in the hope of enlisting your sympathy and help in a movement to extend and complete that policy by securing freedom to produce wealth in addition to freedom to exchange it. That this further application of the principles of Free Trade is urgently needed is shown by the depressing effects of our present method of taxation which acts as a "hostile tariff" upon every branch of trade. By continuing to tax tea, coffee, tobacco, and other commodities we also provide the enemies of Free Trade with the machinery and with their most plausible arguments for Tariff Reform.

I will not, however, attempt in this letter to offer reasons for carrying Free Trade to its logical conclusion, because they will be found fully set forth in a paper that was read at the International Free Trade Congress at Antwerp last year (Free Trade and Land Values, by F. Verinder), a copy of which I enclose and which I carnestly commend to your careful consideration.

The Manchester Land Values League is a non-party organisation that has the support of people of all political opinions who desire to establish Real Free Trade by taxing Land Values and untaxing all the processes and products of industry, and I take the liberty of appealing to you for help to enable us to extend our operations and thereby obviate the threatening danger of Tariff Reform by finally abolishing all tariffs, including of course those imposed upon commerce by rates and taxes.

The initial step in this great reform was taken in the Budget of 1909-10, and the next advance is outlined in the Land and Taxation Reform Memorial that was presented to the Government last May, a copy of which I will also enclose.

If you would like any further information about the League and its work, one of the members of the Committee, or the Secretary, will be pleased to call upon you at your convenience.

ARTHUR H. WELLER, Secretary.

BELFAST LEAGUE,

24, Willowbank Street, Belfast.

During the past few weeks meetings have been addressed at Belfast Co-operative Society (S. R. Porter, Barrister-at-Law); Carlisle Methodist Church (A. W. Metcalfe); South Belfast Liberal Association (A. Wilson); C.P.A. (A. W. Metcalfe); Botanic Literary Club (A. Wilson); Church of Ireland Young Men's Debating Society (A. Wilson); and People's Hall (A. Wilson).

MIDLAND LEAGUE.

20, Cannon Street, Birmingham.

Two of the meetings in the United Committee's special campaign have been held in the Birmingham District at Langley and Warley Woods during the past month. Reports of these meetings, to be found in another column, show how successful they were. The energies of the League supporters have been directed to assisting in the organisation of the meetings and the success achieved is very gratifying. The movement has undoubtedly received stimulus in this district as a result.

The Land Values Circle at Bilston was concluded on Friday, February 16th, amid many expressions of thanks from the members to Mr. Wright, the League Secretary. When the time comes for a public meeting to be held at Bilston to further spread our ideas the Circle will use every effort to secure a large audience.

The other Land Value Circles conducted by the Secretary are held at Wolverhampton on Tuesdays, Bearwood on Wednesdays, and at Selly Oak on Thursdays.

CHAPMAN WRIGHT, Secretary.

PORTSMOUTH.

60, Upper Arundel Street, Portsmouth.

On January 31st, under the joint auspices of the Portsmouth I.L.P. and our League a most interesting debate was held. Mr. Craig, of the Portsmouth I.L.P., affirmed that "Henry George's Progress and Poverty contains important statements of principle which are not in accordance with fact and are mutually destructive." Our Mr. McGuigan took the negative.

A most instructive debate followed, there was a good audience, and the speakers were listened to with great attention. Good sales of literature were recorded, and we hope the attention aroused will be productive of much

good to our movement. We are looking forward to Mr. Ure's meeting here on the 18th March and shall endeavour to make it a success.

W. KING, Hon. Sec.

BURNLEY.

Under the auspices of the local branch of the Gladstone League, a meeting was held in the Brunswick School, Burnley, on 25th January. Mr. Philip Morrell, M.P., the member for the constituency, and President of the Burnley Branch of the Gladstone League, presided, and after his opening speech, Mr. Josiah C. Wedgwood, M.P., delivered a stirring address on the Land Question. The meeting hall was, to use the words of the Burnley Gazette, "packed to its utmost capacity." Dealing with the cause of labour unrest, Mr. Wedgwood showed how this is due to an awakening on the part of the workers, to the injustice of present social conditions, and of the unequal distribution of wealth. He demonstrated the futility of the Socialist policy and remedies and showed in a clear and convincing manner that the unemployment and low wages of to-day are a result of land monopoly created and fostered by the present rating and taxing laws. The remedy he showed to be the opening of the land to the workers on fair terms by Land Values Taxation, and the untaxing and unrating of the products of industry.

The audience was most enthusiastic in its approval of Mr. Wedgwood's points, and at the close a vote of thanks to the chairman and him was carried. The BURNLEY GAZETTE of 27th January, gave a splendid five-column report of the meeting, and had a leading article dealing with the points raised by the speakers. "On this theme (the land question)" it said, "few men can speak with more weight than Mr. Wedgwood."

ATHERTON.

On 7th February, Alderman P. W. Raffan, M.P., addressed a large meeting of his constituents at Atherton (Lancs.). Mr. James Dundas White, LL.D., M.P., was also present. Mr. Robert Greenhalgh, J.P., presided, and both Mr. White and Mr. Raffan delivered stirring speeches on the land question. Dr. White dealt with the question from an economic standpoint, and in a most convincing address showed the injustices and inequalities of the present fiscal system and put forward the case for the Taxation of Land Values in that simple but wonderfully clear manner that has caused him to be recognised as one of the most effective speakers on this question. Alderman Raffan dealt with the question on the lines of the Land and Taxation Reform Memorial, and aroused much enthusiasm. A hearty vote of thanks to the Chairman and speakers was carried with acclamation.

PEACE on EARTH GOODWILL to MEN

Do you desire to bring this about?
Then see that

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SCOTTISH NOTES AND NEWS.

A very lively discussion took place in the Glasgow Town Council on Thursday, February 1st, when ex-Bailie Battersby moved the suspension of the standing orders to enable him to submit the motion which appears in another column. On a division the standing orders were suspended by 42 votes to 18. On a point of order raised by Bailie King as to whether the expenditure would be legal, Mr. Lindsay, the Town Clerk, said:—"He and his colleague, Mr. Stenhouse, had considered the question and their joint opinion was that it was not illegal and not incompetent to expend as proposed in the question."

After a long discussion on a division the resolution to communicate with all rating authorities of 10,000 population and upwards was carried by 40 votes to 17.

This marks the beginning of a fresh effort in the part of the Glasgow Corporation to induce municipal authorities to insist on powers to rate on the basis of land values.

Home Rule is the main current of politics at the moment and will concentrate the bulk of political effort this session of Parliament. The speakers of the League have been campaigning among the branches of the United Irish League during the past two or three months, showing the relation of the land question to poverty and unemployment. The speakers at these—in all some twenty—meetings have been Messrs. Graham Cassels, Adam Muir, Francis C. R. Douglas, and M. Wilson Paul.

At the monthly meeting of the Bridgeton Women's Liberal Association, in January, Mrs. Macrae delivered an address on "Land Values." In the course of her address she referred to the benefits which might be expected from the Small Landholders' (Scotland) Act, which comes into operation in April. The proposed land valuation should have an important bearing on land reform, in relation to industrial questions, strikes, and unemployment.

Mrs. Macrae said Land Reform was the first and most necessary reform, and she pointed out the improved conditions of those districts in Australia and New Zealand where the Taxation of Land Values is in operation.

The Prize Competition Class on Progress and Poverty, referred to last month, was inaugurated on February 9th. Mr. Robert Cassels occupied the chair, and Mr. George Connell explained the scheme at some length. The class, which will meet in the rooms of the League, 67, West Nile Street, Glasgow, every evening at 8 p.m., was moderately successful, in all some 40 students having joined the study. Mr. M. Wilson Paul was asked and agreed to take the position of teacher.

The other four classes, at Barrhead and Rutherglen, on Thursday and Friday evenings, have elicited a splendid response. The two classes in the rooms on Monday and Thursday continue to be fairly well attended. The Classes, with the exception of Rutherglen, will continue during March. As a token of their appreciation the Rutherglen students presented Mr. William Cassels with a fountain pen.

Mr. Graham Cassels delivered an address to the Political Economy Class on Monday, 12th February, on "Some controversial points in Progress and Poverty."

There was a good attendance and an interesting discussion ensued.

Mr. Mackendrick delivered an address on "A creed of Social Reform that will wear," to the Eastern Co-operative Society on Thursday, 15th February. There was a large attendance, and an interesting debate followed. Mr. Francis C. R. Douglas debated with the Socialists at Perth on February 27th.

The St. Rollox by-election is being keenly contested, and the Memorial on Land Taxation Reform (Leaflet No. 58) was issued with the approval of the new Secretary of State for Scotland, Mr. McKinnon Wood, as election literature, along with other leaflets bearing the imprint of the Scottish League. The leaflet is reproduced below. His opponent is Mr. F. A. Macquisten, Advocate, who at one time was a member of the Glasgow Town Council and a consistent opponent of all the efforts made by the Council to

acquire powers to rate land values. Besides distributing literature to the extent of 40,000 various leaflets, the speakers of the League have addressed some 20 meetings during the week. The speakers were, Messrs. Graham Cassels, Adam Muir, Francis C. R. Douglas, Mr. Macdonald, William Cassels, Andrew McLaren, Robert Cassels and others.

LAND AND TAXATION REFORM.

[This Memorial, presented to the Prime Minister and the Chancellor of the Exchequer on 18th May, 1911, and signed by 173 Members of Parliament, has the approval and support of The Right Hon. T. McKinnon Wood, Secretary of State for Scotland.]

This policy provides the foundation necessary for such further reforms as will result in securing for the people of this country a more equitable distribution of the burdens of the State, in securing to each the results of his own labour, and in opening up the land to those who can make the best use of it.

- (1) Making Land Values available for public needs;
 (2) Freeing industry from monopoly and undue burdens of taxation;
- (3) Completing the Policy of Free Trade by
 (a) Securing greater opportunities to produce in our own country by affording greater opportunities to use the land; and

(b) Abolishing the duties that remain on the food of the people.

- We ask that this Policy may be carried into effect by
 (1) Hastening the completion of the Valuation of all
 Land, apart from improvements, provided for in
 the Budget of 1909-1910;
- (2) Making that Valuation accessible to the public;(3) Empowering Local Authorities to levy rates on the basis of that Valuation;
- (4) Levying a Budget Tax on all Land Values, to be applied
- (a) In providing a national fund to be allocated toward the cost of such services as Education, Poor Relief, Main Roads, Asylums, and Police, thereby reducing the local rates; and
- (b) In substitution of the duties on Tea, Sugar, Cocoa, and other articles of food.

VOTE FOR McKINNON WOOD, The Man who Works for this Reform.

A Glasgow correspondent writes February 23rd:—

"The fight here is now at fever heat. They are shaking fists in each other's faces' with a vengeance. Nothing like this contest has been known in the memory of living men. Tradeston and Kilmarnock were keen, and the fights there had more cohesion, but this is a life-and-death struggle. The 'boys' have all been out and had a rare good time. They 'baited' the Marquis of Tullibardine, and last night Adam Muir and J. Wilson Paul had a debate with him in the Garngad School playground, which ended in Tullibardine inviting them to Blair-Atholl, to prove that we are all wrong in our estimate of landlordism. It is great fun. Dr. Dundas White has done well. I have been with him to nine meetings a day at work-gates, and little else than Land Values was talked. This fight has proved that the cause of the failing of Liberal support is largely due to the Insurance Act, and if McKinnon Wood comes out all right the result will be recognised to be due to the fight on Land Values Taxation. Just off to three

GLASGOW (ST. ROLLOX) BY-ELECTION.

Polling in the by-election necessitated by the promotion of Mr. McKinnon Wood to be Secretary for Scotland took place on 26th February in the St. Rollox Division of Glasgow, and the result was announced as follows:—

Mr. T. McKinnon Wood (L) 8,530 Mr. F. A. Macquisten (U) 8,061

L. majority . . 1,917 L. majority 3,298

HIGHLAND LEAGUE.

22, High Street, Inverness.

On 21st February, Mr. J. C. Stewart read a paper on "The System of Land Tenure and Taxation in Northern 'in the League's rooms. Mr. Stewart's paper forms a good instalment to the literature of the movement. The secretary has given notice in the Town Council to move that the Council petition Parliament in favour of Mr. J. Dundas White's, M.P., Land Values (Scotland) Bill.
C. W. YOUNG, Secretary.

MARRIAGE OF A. W. MADSEN.



Assistant Secretary of the United Committee.

Mr. A. W. Madsen was married in Edinburgh, his native city, to Miss Lilian Rattray, on Wednesday, 14th February. Mr. Madsen came to the staff of the United Committee in the "revolutionary" Budget days of July, 1909. For some four months previous he had been Secretary of the Edinburgh League for the Taxation of Land Values.

Educated at the Royal High School, Edinburgh, and taking the B.Sc. degree at the Edinburgh University, he finished his school days at the Marburg University, Germany. From 1902 to 1909 he was employed in a merchant's office at East London, South Africa. It was here he first heard of the movement through a stray copy of Henry George's "Protection or Free Trade" coming into his hands. He quickly devoured all George's writings and became a convinced Single Taxer. He commenced in the usual way to educate friends and neighbours; writing to the Press, circulating literature, bringing the question of Land Values Taxation before local debating and literary societies, and organising a class on Political Economy which he conducted with marked success. Besides his duties at the United Committee, Mr. Madsen is Minute Secretary for the Land Values Group in the House of Commons, where his work is much appreciated by those "notorious" and untiring Members of Parliament who are in the House of Commons to promote our policy. Comparatively speaking, Mr. Madsen is a new man in the movement, but he has a future before him. His grasp of Economics and his knowledge of the literature of "Progress and Poverty" is second to none, and his ability to state his case on the platform or with his ever ready pen, is just equal to his willingness at all times to put it to the service of the cause. We join with hosts of friends most cordially in wishing him and his wife the best of good wishes for their future happiness and prosperity.

WHAT THE ENGLISH LEAGUE IS DOING.

In addition to the lectures and meetings already announced in this column, Mr. Geo. Linskill, of Grimsby, has lectured on "The Land Question and Rating Reform at St. Aidan's Institute, Cleethorpes (January 18th: well reported in local paper), and also for the Clee Ward Liberal Association (February 13th); Mr. Coad on "Unemployment" to the A.S.R.S., Forest Gate; Mr. John H. Dobson, J.P., has addressed the Earlsmead P.S.A., Tottenham (February 18th). The General Secretary has spoken at additional meetings during February at the County Forum, Manchester (6th), the Charlton Progressive Association (28th).

The correspondence in the Hastings and St. Leonards Observer, referred to last month, goes merrily on. Boutwood and Mr. R. C. S. Wade are taking a full share in it, and the Hon. Treasurer of the League has contributed a long letter in reply to an attack upon our economics. At the time of writing, a meeting is being arranged, to be held in the Market Hall, Hastings, on February 27th, with Mr. R. L. Outhwaite as the principal speaker.

The special attention of members and friends in Greenwich and the neighbouring constituencies in S.E. London is called to the meeting announced below for March 6th. It has been specially arranged by the President and Executive in support of their colleague, Mr. Oscar Dowson, who is the prospective candidate for Greenwich. Mr. Dowson will take the chair, and the President of the League will deliver a lecture. The meeting has the hearty support of the Greenwich Liberal Association.

Particulars of other public meetings in London during March will be found in another column. Members are asked to note the dates of these meetings and to do all they can to ensure their success, especially of those in their own neighbourhood.

Councillor Toovey carried the following resolution by a majority of three after a two nights' debate at the St. Albans Debating Society: "The Taxation of Land Values means the Freedom of Production; is the complement of Free Trade; and should be the Liberal alternative to Tariff Reform." Some of the members abstained from voting, owing to Mr. Toovey's remarks on Tariff Reform.

Mrs. Marjory Pease had a fine meeting and a good discussion when she lectured at Hurst Green on "The History of Taxation," and carried a resolution in favour of the repeal of the breakfast-table Duties.

The Bishop of Oxford writes to thank Mr. Verinder for "your fascinating little book" (My Neighbour's Landmark), and adds that "he believes that nothing more opportune could have been written."

The next quarterly meeting of the Central Council of the League will be held at Essex Hall on Wednesday, April 24th. Mr. J. W. Graham Pease will open a public discussion on Land Purchase.

A valued correspondent writes to Mr. Verinder:

I was glancing at the frescoes in the Royal Exchange be done by Mr. Lloyd George—on the understanding that he talked no nonsense about "stomach taxes."

MARCH MEETINGS.

2.—East Greenwich Branch A.S.C.E.: Oscar F. Dowson,

" Labour and Land Reform."

Wed. 6.—Public meeting at Invicta Road Council School, Westcombe Park, Greenwich: Oscar F. Dowson and H. G. Chancellor, M.P., on "The Lords and the Land." 8.15 p.m.

Land." 8.15 p.m.

Peel Institute, 14A. Clerkenwell Green, E.C.: W. C.
Wade, "Taxation of Land Values." 8.45 p.m.

Mon. 11.—Executive. 8 p.m.

- Sun, 17.—Kingsland Congregational P.S.A. (corner of Sandringham Road): Fredk. Verinder, "The Bible and the Land
- Question." 3 p.m.
 18.—Hampstead L. and R. Association (Belsize Ward).
 "Firefly" Coffee Tavern, Fleet Road: Fredk. Mon.
- Verinder. 8.30 p.m.

 Tues. 19.—Birmingham Women's Liberal Association (Annual Meeting): Mrs. Pease, "The Land Question."

 Mon. 25.—Executive. 8 p.m.
- 26.—National Committee for Prevention of Destitution, 37, Tues. Norfolk Street, Strand, W.C: Mrs. Pease, "Unemployment and the Land Question."

 Liberal and Radical Club, Potter Street, Bishop's
 - Stortford: Fredk. Verinder, "Land Values as Basis for Rating.
- 31.—Kingston Humanitarian Society, Fife Hall, Fife Road. Kingston-on-Thames: Fredk. Verinder, 7 p.m. Sun.

BOOK REVIEWS.

WHAT THE WORKING PEOPLE WANT.

Supplies of the new pamphlet, "What the Working People Want," by Moya Ll. Davies (Mrs. Crompton Ll. Davies) which we noticed last month can now be had (price 1d. each) from the publishers, the United Committee for the Taxation of Land Values, 11, Tothill Street, London, S.W., or from the Land Values Publication Department, 376-377, Strand, London, W.C. We warmly commend this brief and lucid statement of our case especially to those who are interested in propaganda in the rural districts. Reviewing the position of the workers it indicates clearly the reforms in rating and taxation that must be carried, and demonstrates the economic and social effects of the Rating and Taxation of Land Values. The pamphlet embodies the Land and Taxation Reform Memorial presented to the Government in May last year and is illustrated on front and back cover by two striking cartoons. As we go to press, 1,500 copies are in circulation.

IN MEMORY OF MAX HIRSCH.*

To keep Max Hirsch's memory green in the minds of those who were not associated with him in his noble and strenuous fight on behalf of Freedom and Justice-those who had this privilege will require no such reminderthe Single Tax League of Victoria has recently issued a neat little volume containing some of his shorter essays and addresses. The first place is given to his pointed and convincing reply to Andrew Carnegie's characteristic outburst on "The Gospel of Health," with which many of our readers will be well acquainted, as it was issued in pamphlet form (2d.) by our Land Values Publication Department. Next comes a somewhat elementary but most instructive essay on "How Wealth Accumulates and Men Decay," in which Hirsch points out, with his usual lucidity and clearness, how the one is the corollary of the other, how "the very forces which ought to have reduced the toil or increased the reward of every labourer. . . . have been wrested from their natural course, and produce the opposite effect." The concluding passage of this essay, in which the author indicates the necessary condition. the one true path leading to social salvation—the abolition of special privilege—is specially worthy of careful study. The final essay, "The Solidarity of Labour"—originally The final essay, "The Solidarity of Labour"—originally delivered as an address delivered to the Printers Club, Melbourne, on June 9th, 1894—was also well worthy of a place in a volume published in memory of its author. volume concluded with a record of Max Hirsch's Farewell Address on the occasion of a complimentary dinner tendered to him on December 19th, 1905, on the eve of his departure for Europe, the closing words of which are specially touching and characteristic of the noble-minded, public-spirited man who gave them voice. The Single Taxers of Victoria are sincerely to be congratulated on having published this Memorial Volume, which should find an honoured place in the library of every earnest Single Taxer throughout the English-speaking world.—L. H. B.

LAND VALUES TAXATION IN PRACTICE.*

In 1908, when this little book was ready for publication, though the problem, "How best to conserve the inherent rights of the community as well as of the individual in relation to the land and the improvements thereon, was everywhere imperatively pressing for solution, and though, thanks to the immortal genius of Henry George, the one simple, practical, effective and constitutional solution had been indisputably demonstrated, yet the steps taken in its direction were too tentative and too limited by all sorts of exemptions to be of much permanent value. However, in it, Max Hirsch admirably summarises the attempts that had been made to deal with the problem, which, as those responsible for its publication well say, should prove of invaluable assistance to all practical exponents, as well as students, of the subject of Land Values Taxation." The chapter on "New Zealand" seems to us specially interesting and instructive, teaching not only what should be done, but also what should be avoided. The book abundantly manifests its author's masterly grasp of detail and of his subject.—L. H. B.

THE MAKING OF NORTHERN NIGERIA.†

Northern Nigeria may well be regarded as still in the making. For it was only ten years ago, on the first of January, 1900, that the British nation "assumed the responsibility of governing the inhabitants of this vast area in the African continent, and entrusted the task to a handful of British officials." If the future of this portion of the British Empire promises to reflect credit on our somewhat peculiar system of Crown Colony Government, as this book leads us to believe; if in this short span of time a system of Land Tenure and Taxation has been established which may well serve as a model to the rest of the Empire-aye, even to Great Britain itself, as well as to its more advanced and progressive self-governing offspring in Canada and Australasia, the main credit must necessarily accrue to "this handful of British officials," under the guidance and inspiration of the two enlightened and progressive men, Sir Frederick Lugard and Sir Percy Girouard, who, fortunately for the Colony, were appointed its first two Governors or High Commissioners.

In his opening chapters Captain Orr gives us an interesting account of the past and the recent history of Northern Nigeria; a sufficient description of the country and of the Afgeria; a sumerem description of the country and of the character of its inhabitants; briefly sketches the evolution of a comparatively small trading Company, the United Africa Company, subsequently re-named the National African Company, into a Chartered Company, the Royal Niger Company (1886); and clearly outlines the causes which led to the establishment, in 1900, of Northern Nigeria as a Crown Colony. In readable, unpretentious language, our author admirably depicts the problems confronting the new administration, the chaotic state of the country, "representing three stages of civilisation more or less distinct, though often overlapping and merging into one another," devastated and depopulated by merciless slaveraids and wholesale slave trading. His lucid account of the strenuous first seven years of administration, of the diffi-culties confronted and overcome, of the inevitable "little wars" brought to a successful issue with a minimum of bloodshed, holds the reader's attention as fiction seldom does. And his tolerant, philosophic reflections on the elevating influence of Mahomedanism on the character and morals of the pagan tribes, "sweeping away drunkenness, cannibalism and fetishism," will be keenly appreciated by

sociology. The chapters which will appeal most strongly to our readers, however, will be those dealing with the taxation problem (Ch. V.) and the problem of Land Tenure (Ch. XV.). In the former, the primitive pagan organisation, in which the village forms the economic unit, and the more complex methods of Mahomedan administration and taxation, are clearly and forcibly pictured. And the reader will do well to bear in mind that it is upon these methods that the system of taxation and land tenure ultimately adopted was based; a system entirely in harmony with native views

every enlightened and impartial student of religion and

^{*}MEMORIAL VOLUME: THE PROBLEM OF WEALTH AND OTHER ESSAYS. By Max Hirsch. Price 1s., post free 1s. 2d., from Land Values Publication Department, 376-77, Strand, London, W.C.

^{*}LAND VALUES TAXATION IN PRACTICE. By Max Hirsch. Price 1s., post free 1s. 2d., from Land Values Publication Department, 376-77, Strand, London, W.C.
† THE MAKING OF NORTHERN NIGERIA. By Captain C. W. J. Orr, R. A., late Political Department, Northern Nigeria. Ltd., St. Martin's Street, London, 1911.

and customs. Apart from the Mahomedan tithe of corn, paid by all followers of Islam, which formed an integral part of the revenue, there was in addition a tax called the "land-tax," the Kurdi-n-Kassa, which means literally "land-money," or ground rent, paid by all agriculturists, which is and was regarded by the natives as "a rent for the use of land." Besides these two taxes there were taxes on special crops and special vocations, a series of minor license duties.

The important and fundamental question of Land Tenure was evidently in the very forefront of the mind of the first High Commissioner, Sir Frederick Lugard, whom our author shows to have been, as he describes him, "a man of indomitable courage, unswerving devotion to duty to have served under whom was a liberal education." It was dealt with temporarily in one of his first Proclamations, the Crown Lands and Public Lands Proclamation, issued in 1902. By an important clause in this Proclamation "it was made illegal for any non-native—i.e., any person not a native of the Protectorate—to acquire an interest in any Public Lands except with the consent of the High Commissioner; and it was further enacted that all rentals from lands acquired by non-natives should accrue to the public revenue." In 1906 a Native Revenue Proclamation was issued, basing the assessment for taxation on the value of the land, and its produce. During the same year Sir Frederick Lugard issued a lengthy memorandum to Residents, the British heads of the different provinces and districts, explaining the Public Lands Proclamation, pointing out that 'stated in clear and precise terms that all rentals of Public Lands should form part of the public revenue," placing on record his opinion that "it would be inadvisable to ignore the principle that Government alone should be the landlord of a non-native," and asking for certain definite information on various points connected with native views and customs concerning Land Tenure.

At the end of 1906 Sir Frederick Lugard retired. January, 1907, Sir Percy Girouard—who "before arriving in Northern Nigeria had made a close study of the conditions of land tenure and assessment in India and other countries "-was appointed High Commissioner in his place. He at once instituted inquiries into the conditions of land tenure prevailing in Northern Nigeria, and the native views concerning same. The replies received to his predecessor's memorandum were collected and tabulated. Beyond dispute they "established the fact that the idea of private property in land was foreign to the country; that the universally accepted view amongst the natives was that the entire land was held in trust by the chiefs for the use of the people"; that, as a Yoruba Native concisely expresses it, "All lands in the country are concisely expresses it, "All lands in the country are in the keeping of the chiefs for the members of the tribe to whom the land belongs. There is not a foot of land that is not claimed or possessed by some tribe or other, and the members of each tribe can apply to their respective chiefs for a grant of land to be used and cultivated for farming and other purposes. Any land so granted becomes the property of the grantee for life, and for his heirs after him in perpetuity, with all that grows on it and all that lies underneath it. But such land must be made use of, i.e., it must be cultivated or used beneficially; if not the grantee is liable to lose it, and it may then be given to another who will make use of it."

Acting on this information, which evidently coincided with his own views, Sir Percy Girouard submitted a dispatch to the Secretary of State for the Colonies, Mr. L. Harcourt, containing his own views and the observations of the Residents, recommending that expert advice should be sought on "a subject of such vital importance to the present and future welfare of the inhabitants of the Protectorate." "The condition of tenure obtaining in Northern Nigeria," the wrote in his Annual Report for 1907, "discloses a situation apparently allowing of a policy which would promise lasting benefits and protection to the native population." And in June, 1908, a Parliamentary Committee was appointed to consider the whole question of Land Tenure and Assessment in Northern Nigeria—a Committee on which our ever active co-worker, Mr. Josiah Wedgwood, M.P., played an important and creditable part.

The Report of the Committee, which is admirably summarised by our author, was accepted by the Secretary of State, who directed that legislation should be drafted to give effect to its recommendations, which was done in a Proclamation well termed "The Natives' Rights Proclamation" drawn up and issued in the year 1910, the effect of which we feel impelled to give in our author's own words:—

"The whole of the land of the Protectorate, whether occupied or unoccupied (except those already declared to be Crown Lands), were declared to be Native Lands, under the control of the Governor, who should hold and administer them for the benefit of the natives of the Protectorate, having regard to native law and custom. . . The Governor, as His Majesty's representative, occupies the position formerly held by the various Chiefs and Emirs, and virtually becomes the landlord of every acre of land throughout the Protectorate, charged with the duty of dealing with it in certain prescribed ways for the benefit of the inhabitants. The inhabitants stand, in regard to the land, in the same position towards him as they formerly did towards their paramount Chiefs, namely, as tenants at will; their rights are secured to them in perpetuity, and they cannot be dispossessed except for good cause, which is rigidly defined. return for the right of occupancy the Governor is empowered to demand an annual rental, determined by the value of the land, and liable to revision at intervals of not less than seven years. No occupier may alienate his right of occupancy by sale, mortgage, or transfer, without first obtaining the consent of the Governor. Precisely the same conditions apply to non-natives, to whom rights of occupancy may be granted.

That Captain Orr himself fully appreciated the farreaching economic efforts of the adoption of such a system of land tenure and taxation, is evident from many passages in his valuable work. Thus he points out that—

"The railway which is now being constructed into the interior will cause a very large rise in value in the land in its vicinity. The Natives' Rights Proclamation secures the consequent increase in rentals for the benefit of the people concerned. One of the most complicated and difficult problems with which the present Administration has to deal is the securing for public revenues of the economic value of the land in towns and cities, a value which will shortly become very large, especially in those situated on or near the railway. Formerly agriculturists were taxed for their farms, and craftsmen paid licenses, but there was no taxation of land on which houses were built or market stalls erected. The principle of land rent, in short, was not applied to urban sites. it to these will not conflict with any native customs; on the contrary, it is the logical outcome of these, and there is no doubt that the native rulers and officials will readily perceive this, and give willing assistance in formulating a scheme to carry it out.

We feel we need make no apology to our readers for having noticed Captain Orr's interesting and instructive work at such length. Such "A Natives' Rights Proclamation" is urgently needed for Great Britain, and elsewhere. Sooner or later it is bound to come; and we feel that Captain Orr will find satisfaction in the knowledge that his work will do not a little to hasten the day of its arrival. In the meanwhile, Radicals and Single Taxers, as well as students of Sociology, would be well advised to exert themselves to secure that his timely and noteworthy book finds a place on the shelves of every public library, as it well deserves to do. For our part we gratefully thank Captain Orr for his valuable contribution to the constantly growing literature on the Land Question.

L. H. B.

As we go to press we regret to have to record the death of the Secretary of the Edinburgh Taxation of Land Values League, George Arnott Eadie, S.S.C., which occurred on 22nd February after a rather long and painful illness. In Edinburgh and the East of Scotland his devotion to the work of the League was very much appreciated. He death is a distinct loss to our Edinburgh co-workers to whom he was a faithful and efficient secretary. We extend our sincerest sympathy to his bereaved widow and children, and to our Edinburgh friends in the loss of a devoted colleague.

COLONIAL AND FOREIGN NEWS.

MR. JOSEPH FELS IN THE UNITED STATES AND CANADA.

Since we last went to press we have received several batches of newspaper cuttings telling of meetings addressed by Mr. Fels, in various cities in the United States and in Canada, where he is at present touring. Day by day he has addressed public gatherings of all descriptions—Boards of Trade, Commerce Chambers, clubs, religious bodies, debating societies, and conferences of business men. newspaper men have been after him like bees after honey and interviews and character sketches have appeared in many journals. Indeed, judging by the amount of notice that has been accorded him in the Press, Mr. Fels' tour has been a veritable "triumphal progress." One would have thought that such an enormous amount of public speaking and interviewing would have been the limit to any man's capabilities. But not so with Joseph Fels, for he has found time in addition to write several articles on the land question which have appeared in various journals. Two we have before us are particularly gripping, and bear the stamp of Mr. Fels' energetic and "to-the-point"

personality right through.

As evidenced by the reports we have to hand, Mr. Fels is making a marked impression wherever he goes. on the audiences he addresses but on influential public men with whom he comes into contact. We read that he held a two hours' conference with about thirty business men, including builders, architects, real estate brokers and contractors, in the Builders' Exchange at Toronto, at which he explained to them the principles of Single Tax. Afterwards Mr. Fels interviewed other business men, and secured the promises of about twenty men and firms who expressed themselves as willing to put up an amount of the tax on their business for one year to contribute to a fund to do away with that tax. These men and firms paid taxes on their business ranging from about £6 to £100 annually. One or two large wholesale houses paying taxes of approximately £1,000 to £1,400 also declared their willingness to fall in line on condition that fifteen or twenty other large firms would do the same. Mr. Fels will contribute an amount equal to the whole amount raised. Speaking of the meeting held in the Builders' Exchange, Mr. Fels said to The GLOBE (Toronto) that this was the first meeting of this class of business men he had ever known which had been held to discuss the placing of Taxation on Land Values Under ordinary conditions these men opposed to what he proposed, but while he would not say that he had convinced those at the meeting, he believed that the majority of them would ultimately come over, and favour the taking of the tax away from businesses and placing it where it belonged. In taking a ride around the city yesterday afternoon Mr. Fels was struck with the fact that one-third of the superficial area within the city limits was now vacant and had never been built upon. "When I was in British Columbia," he said to The Globe, "I saw Premier McBride, and I asked him what he thought of Taxation of Land Values alone. He said he himself did not believe in it, but he realised that it would have to come eventually.

That Mr. Fels is no respecter of persons where the pushing of our reform is concerned is borne out in an interesting account, in the OTTAWA EVENING CITIZEN of 22nd January, of an interview he had with Sir James Whitney, the Premier The story told in Mr. Fels' own words to a particularly interesting. Here are some of Ontario. reporter is extracts :-

The first question I asked him after he let me sit down was that he should define the difference between the Liberal Party and the Liberal-Conservative Party. His answer was that the Liberal-Conservatives now stood where the Radicals stood forty years ago. I almost fell off my chair in my astonishment at hearing something like the truth. My next question was what importance he ascribed to the Single Tax movement in Canada. He said that "two or three piffling newspapers" were advertising it, and mentioned THE GLOBE and THE CITIZEN. I asked him if it was true that 169 newspapers had signed some kind of a petition to him expressing a

desire as representatives of the people for the Single Tax. Sir James' memory failed him here. He warned me against using barb-wire methods of extracting knowledge from him.

My next question was what he would do about the holding of land out of use all over Canada, reports of which had reached even my dull understanding during my few days in Canada. In reply he said that my Single Tax agitation and my Henry George philosophy were fakes and fads, and that little of his attention had been called to any holding up of land or speculating in land values that were of hurt to the country. If, however, private people were holding up land against the welfare of Canada, he would make it his business to wipe out this kind of holdup by strenuous measures. Asked what kind of measures he meant, he volunteered the information that taxation of the right kind was the only thing to reach them. "My dear Sir James," I said, "that's the Single Tax." He came back at me with a solemn warning not to use any more barb-wire methods or he wouldn't stand it. "And blame it, sir, you must respect my warning," he added.

I respected his warning by suggesting that as an invited guest at Sir James' table I was under his protection, and so feared him not. Then Sir James began asking me some questions, and "barb-wired" me a little. He asked if I wanted to introduce the Single Tax into Canada and other countries, and if I was spending a fortune to do it. my modestly pleading guilty, he declared that he did not believe a word of it, and that I was taking the cheapest means of courting publicity and notoriety-indeed, that in his opinion I was getting good advertising for my soap and myself. To the latter charge I modestly pleaded I said that if I saved a little money in not guilty again. paying the newspapers there was that much more with which to advertise the Single Tax.

Then, the weather getting a little hot, Sir James a little hot under the collar, and I greatly amused, I took the opportunity to offer him a leather-bound copy of Pro-GRESS AND POVERTY. He would not promise to read it, but said to leave it there as it would do no harm. I inscribed it to him, gave him a copy of my own pamphlet on "Unearned Increment, Soap, Cows and Land," and shaking hands with him—which he did rather gingerly, left his presence. Requiescat in pace.

MR. EDWARD McHUGH'S ARRIVAL IN AUSTRALIA.

The following is taken from the columns of the DAILY

Herald, Adelaide, of December 23rd:

Single Taxers throughout the Commonwealth will be bleased to know that Mr. Edward McHugh, from the Inited Committee for Taxation of Land Values in Great Britain, has arrived in Australia. A number of Single Taxers went to the Outer Harbour on Saturday to meet the "Orama," and on behalf of the South Australian League tendered a cordial welcome to Mr. McHugh. He was afterwards entertained at lunch in the city, and then taken for a motor run through the hills, returning to the boat about five o'clock for the purpose of continuing his voyage to Melbourne. Mr. McHugh comes as a representative of the United Committee, and during the next twelve months will lecture on the Taxation of Land Values throughout the States. He starts his campaign in Victoria, and Mr. W. W. Lyght, well known as an enthusiastic Single Taxer, will act as advance agent and organiser for the meetings in that State. Mr. McHugh comes with a splendid reputa-tion as an exponent of Single Tax principles. He has just completed a successful campaign in Wales, addressing meetings of upwards of 10,000 people. He is a calm. deliberate speaker, with a vein of humour, and well versed in his subject matter. Moreover, he was a personal friend of Henry George, and organised the meetings for him in Scotland. Mr. McHugh has spoken on Land Values Taxation throughout Great Britain, and also in America. His visit should mark an epoch in the history of the movement in Australia, and act as an inspiration for local workers to renew their efforts in the cause of economic freedom.

SOUTH AUSTRALIA.

HALF-YEARLY REPORT OF SINGLE TAX LEAGUE.

The following is a summary of the Report of the Single Tax League of South Australia for the six months ending December 31st, 1911, presented at the half-yearly meeting of the League, held in Adelaide on November 23rd.

The new Secretary of the League, Mr. E. J. Craigie, took over his duties on July 3rd, 1911. During August a Bill was introduced into the House of Assembly to amend and consolidate the District Councils Act, in which was a clause giving power to raise revenue by a tax on land values. A circular letter and petition form, supporting the clause, were sent to every district council, 144 in all, asking that signatures be secured and the petition presented to the Legislative Council. Many satisfactory replies were received and the matter now rests with the Council.

The Henry George Social was held on August 29th, and was a brilliant success. A weekly Single Tax column has been maintained in the ADELAIDE DAILY HERALD. and in addition some twenty letters on Protection and Free Trade have been inserted. In September the Secretary delivered a Henry George Commemoration Address at the Annual Social of the Purnong S.T. League, on the River Murray. This League, which is apparently a branch of the South Australian League, comprises a band of energetic workers in the cause of true reform, says the Report. Monthly meetings of the Leisure Hour Club have been held. These meetings are informal gatherings of Single Taxers to discuss points on Land Values Taxation.

On September 23rd a poll of the ratepayers of Norwood and Kensington was taken on the question of "Rating on Land Values." The League worked hard for success, distributing literature helding services.

distributing literature, holding meetings and canvassing, but the poll just failed to produce the 25 per cent. majority

necessary to carry the proposal.

Articles on the Taxation of Land Values are now being sent fortnightly to the country newspapers. Circular letters have been sent to 70 trade societies and democratic clubs, offering to supply a lecturer on "Free Trade and Land Values." The offer has been accepted in many instances.

A large number of propaganda meetings have been held and many converts made. The League membership has had a net increase of 45 for the half-year. "Greater interest and enthusiasm is being displayed," writes the Secretary, "and the very best of feeling exists amongst all the members, who are animated by the one desire to further the principles laid down by our revered leader-Henry George.'

CANADA.

Mr. A. B. Farmer, the Secretary of the Tax Reform League of Ontario, has addressed inquiries to the Mayors and other officials of various towns in Western Canada, who have adopted a measure of Land Values Taxation, as to the effect of the new system of taxation. The following is a summary of some of the replies he has received :-

EDMONTON, ALBERTA.

The Secretary to the Board of Trade, expressing a private opinion, "as a citizen," states that while it is yet early to judge of the effects of Land Values Taxation, the increase of land values due to a rapidly increasing population, tends to hide any effect which might otherwise be apparent. There have been no suggestions whatever that a reversion should be made to the old system, the only change advocated being the abolition of the business tax.

PRINCE ALBERT, SASKATCHEWAN.

The Council of the City is endeavouring to obtain legislation to adopt the Single Tax system.

SASKATOON, SASKATCHEWAN.

The first step towards exempting improvements from taxation was only taken in 1911, by a reduction in the assessment of 10 per cent. This reduction will be continued year by year until land values only are assessed for municipal purposes. So far the people are very well satisfied and consider the movement a wise one.

VICTORIA, B.C.

The system was only put in force in 1911. The rate-payers highly approve of the change. Whether due to Land Values Taxation or not, the City is enjoying an abnormal development in buildings and other improvements, the buildings going up being far more substantial than heretofore and "every indication points to the fact that Victoria has made no mistake in the steps it has taken," writes the Mayor.

REGINA, SASKATCHEWAN.

The City Clerk writes that in 1911 buildings and improvements were assessed at only 45 per cent. of their value. In the course of three years improvements will be entirely wiped out of the assessments. Stating that it is unwise to make any emphatic statements thus early, he says that twice as many building permits were issued in 1911 as in 1910, and he thinks it perfectly true to say that a proportion at least of this increase is due to the new system of taxation.

THE SINGLE TAX IN OPERATION IN MEDICINE HAT.

According to The MacLeod Advertiser (Alberta), December 28th, 1911, the Alberta legislature has finally approved Medicine Hat's adoption of the principle of the Single Tax. The new law came into effect on the 1st of January, 1912.

ALSO IN SASKATCHEWAN.

At the last session of the Saskatchewan Legislature, writes F. J. Dixon in The Voice (Winnipeg), December 29th, a Bill was passed, giving any city or town in that province the power to adopt the Single Tax within four years. Many of the towns and cities are already taking advantage of that Act.

BRITISH COLUMBIA.

On January 23rd, 1912, the Royal Commission on Taxation of the Province of British Columbia, Canada, submitted its report to the Provincial Parliament. makes the following three recommendations: (1) Abolition of poll taxes, (2) abolition of personal property taxes, (3) abolition of taxes on real estate improvements. These recommendations were adopted by the Royal Commission after a thorough investigation of the character and workings of the whole system of taxation in their province. recommendations are adopted by the Provincial Parliament, as there seems to be no reason to doubt, all the taxation of the entire province-like that of Vancouver, New Westminster, and Victoria-will be upon land values only.

CHINA.

Our ever active co-worker, Dr. Macklin, is doing fine work in China. In October last he wrote to his friends: "Just enjoying the revolution. . . . I am now circulating lots of literature. It is a great time, and literature counts. On December 31st, Mr. Joseph Baillie, Chairman of an On December 31st, Mr. Joseph Baille, Chairman of an Industrial Committee of the Red Cross Society, writes from the University of Nanking: "Dr. Macklin took me with him a few days ago to see Dr. Sun Yat Sen, who since then has been elected President of the Republic of China. Dr. Macklin took twenty copies of Progress and Poverty (in Chinese), along with a number of other tracts on Single Tax, and presented them in person to Dr. Sun. Dr. Sun thanked him heartily for the books and said that he was very glad that Progress and Poverty had been translated, and added that he himself had thought of translating Later in the conversation he told Dr. Macklin that when he came to Nanking he would be glad to confer with him on this subject again. Dr. Macklin has also interviewed Wu Tingfang, who, though not so out and out for the Single Tax as Dr. Sun, still is favourably impressed. But Sun is the more important man, and Dr. Macklin has his ear. I may say that Dr. Macklin is the Single Tax man in China. He is known from Peking to Canton, and from Shanghai to Tibet; and everyone that knows him, knows him as an advocate of the Single Tax. I am one of his converts away back in 1896,

FRANCE.

L'IMPOT UNIQUE.

Of much of the internal politics of France, as dealt with in this little magazine, of which the February number is before us, we can say little. French politics are more or less of a puzzle to a Frenchman himself and an Englishman cannot be expected to solve the riddle. There is no doubt, however, that in this little Review, France has a clear voice recalling her to the wisdom of her ancestors, to the time when the Physiocrats first clearly pointed out to modern civilisation the way of salvation in the Taxation of Land Values. A very eloquent voice indeed!

In the present number are several articles of great value to the student of our movement, and indeed to any student of history.

The writer of "La France. Que signifie-t-elle aujour d'hui" is frank almost to brutality. Here the writer tries to estimate the various forces which have tended to the decadence of France. It deserves careful study and careful consideration. Perhaps some of it will be hardly acceptable, though much of it compels acceptance.

The writer asks "Was the French Revolution a liberating

The writer asks "Was the French Revolution a liberating movement?" He can see no signs of it. All it did was to fasten the chains of monopoly more secure than ever on the wretched people. Even the so-called giving of the land to the peasant is a delusion.

To-day the peasant possesses less than one-tenth of French soil. Nine-tenths belong to people who are not interested directly in agriculture.

M. Toubeau, in his "Le Proletariat Agricole en France depuis 1789," gives the following figures:—

The extent of cultivable soil amounts to forty million hectares. It is divided as follows:—

(1) Non-agricultural forests, parks, &c.	Hectares. 16,000,000
(2) Land occupied by farmers on lease	16,000,000
(3) Large holdings	12,000,000
(4) Small holdings (peasant owners)	4,000,000
(5) Building land	1,000,000

9.000.000

That is, the peasant owners in France own only one-twelfth of the cultivable land. To us in England who hear so much of peasant ownership these figures are a surprise. This is not the worst. Practically the whole of the peasant proprietors of France are head over ears in debt to the usurers. Little wonder that elsewhere in this number of the Review we have the warning of the Editor not to be such fools in England as to be led away by the delusive vision of land nationalisation or small ownership.

The way of the Reformer is hard in France as here. The writer feels compelled to give his apologies in advance for his outspoken contribution.

We shall be told that it is monstrous that a Frenchman should write such things. We reply that it would be monstrous if a Frenchman, who was absolutely sure of the facts which he is citing, did not write such things. It is truly patriotic to cry out to our people who are going to destruction "You are going along the wrong road. For more than a century you have been on the road to the abyss. Turn to the course of right indicated by the great Frenchmen of the past."

It is in the policy of the Physiocrats that our writer sees the only safety for France.

Of the other articles, we should like to call attention to "Précurseurs et Tasdigrades," which we might translate "Pioneers and Backsliders." The article give a lucid account of the various writers who preceded Henry George in the "Land for the People" movement. Let us enumerate them as given in the article: Wycliffe, Calvin, Winstanley the Digger, Huguenots such as Sully, de Serres, and Palissy, Boisguilbert, and the great Vaubein, Richard Cumberland in England, and then the whole school of Physiocrats, Dr. Quesnay, the master of Adam Smith, Mirabeau, and many others. Surely a great list, and why have the present day so entirely forgotten their ancestors? The Review seeks to know this, and to re-awaken the Erange of tagday to a knowledge of the past

France of to-day to a knowledge of the past. In "Les Naufrageurs" (The Shipwreckers) we see that Paris, like London and other towns, has a housing problem, and the writer is justly severe with those who there, like here, cannot see that we must deal with the land before housing reform can be possible.

Let us quote at full length an apologue in the Ephémérides du Citoven :—

"There were once on a time three pigs in a sack.
"The first pig said, 'This overcrowding is terrible.
It is because we are in a sack'

It is because we are in a sack.'
"The second pig said, 'This overcrowding is disastrous.
It is because we are pigs.'

"The third pig spoke thus, 'This overcrowding is certainly frightful, but you are both wrong as to the cause of it. It is not because we are in a sack, and still less because we are pigs. The calamity is the result, direct and inevitable, of certain spasmodic variations in the law of Supply and Demand.'"

This discourse so impressed the other two pigs that

they made him chief.

And the overcrowding continued.

SWITZERLAND.

FORMATION OF SINGLE TAX LEAGUE.

According to The Public (January 26th, 1912), the Tax Reform Association of Bern and the neighbouring town of Thun, Switzerland, was formed on November 16th, 1911, with Dr. Ed. Lauterburg of Thun as President and F. Trefzer as Vice-President. In an address to the young Liberals of Bern a few nights previously, Dr. Lauterburg had named "as one of the real causes of the high cost of living" "the rise in the value of land, and private speculation therein," and had announced as remedy the progressive land tax. From this land tax he foresees the following results:—

(1) The large landowners would be induced to give up their surplus land.

(2) The landless could more easily obtain land; upon the cheaper land cheaper products could be grown and cheaper and better dwellings be built.

(3) Interest on mortgages would be lower.(4) The capital hitherto tied up in land would be offered

to industry on cheaper terms.

(5) Consequently the employers could raise wages and would be obliged to do so, else the labourer would work with home machinery on his own land or would cultivate his own land.

(6) Following upon the increased land taxes, the taxes on incomes—which burden industry and especially one class of citizens, the wage-earners—could be diminished and at last abolished. The man who owned no land, or only a little or mortgaged land need pay little or no taxes.

little, or mortgaged, land, need pay little or no taxes.

(7) Purchasing power would increase, and this would work adventage to husbandry, trade and commerce.

work advantage to husbandry, trade and commerce.

The new Association for Tax Reform asserts as its working principle that "every man has the same right to the use of the earth's surface, the source of all material good," and "seeks to realise this right by bringing about legislation which shall withdraw the land—originally the property of all the people—from private speculation and make it again accessible to the whole people." It therefore demands that "ground rent, the unearned income from land monopoly, shall be appropriated no longer by private individuals but by the community and the State." The Association therefore asks, first, a valuation of all Swiss land at its true market price exclusive of improvements, and second, the gradually increasing taxation of ground rent along with abolition of the taxes on the products of labour.

SWEDEN.

Owing to pressure on our space, we have been reluctantly compelled to hold over till this issue particulars of a very successful Land Values Conference held in Stockholm, 6th to 8th October, 1911. It was arranged by the Swedish Land Values League, and our friend and co-worker, Mr. Johan Hannson, took a leading part in the arrangements. Four resolutions were passed. The first urged the Government to force the question of land valuation to a solution as soon as possible, if necessary by adopting the Danish idea of making trial valuations. The second advocated full free trade and the substitution of land value taxes for the tariff taxes. The third, on the relation of land monopoly to poverty, advocated the abolition of that monopoly by taxing land values for public purposes and by abolishing all taxes on labour, trade and consumption; and urged every social reformer to help forward this effective method

M. J. S.

against bad housing, unemployment and poverty. The fourth, was about the land policy of the Crown, concerning Crown land.

The Conference further decided to send a special petition to the Government urging it to earnestly consider the different phases of the land question. The petition was signed on behalf of the Conference by Carl Lindhagen, M.P., Mayor of Stockholm, Anders L. Kilian, a prominent small-holder and writer, and Johan Hannson. Several labour unions have, since the Conference, endorsed and adopted the resolutions.

ELECTIONS.

Mr. Johan Hannson writes (22nd December, 1911):—
"We had election to both chambers this fall. They resulted in victory for Labour and Liberals. All questions concerning finance and taxation are now controlled by the progressive parties. That has opened a brighter outlook for our cause. We will try to make full use of the changed situation. As to the second chamber, questions were put by our League to the candidates. We received 280 answers, and out of these 184 were sympathetic; 38 were against us; and 16 did not give any answer, as they did not expect to be elected. Six answers could not be classified.

"Free Trade was a plank in the Labour platform, but Land Values Taxation was not on any party programme. However, the Tory Party on its programme decided against us. When everything is considered the result must be regarded as good. We expect earnest attempts to further our demand in the Parliament when it meets again.

"A Royal Commission is considering methods of land

"A Royal Commission is considering methods of land valuation. We have just now sent out explanatory literature to the progressive members of both Houses in order that they may come to the House prepared. And we will do our best to get a Parliamentary Free Trade and Land Values Group organised. The new Government is Liberal and strong. We have a Minister of Finance from whom important things can be expected."

SPAIN.

EL IMPUESTO UNICO.

The two first numbers of EL IMPUESTO UNICO, the new organ of the Spanish Single Tax League, rouse high anticipations of the work of the Spanish "Liga." All who know Mr. Albendin's style will expect a stern insistence on economic facts, which must be equally valuable and at first perhaps unpopular in a land specially ravaged by political charlatans. Besides this the "get up" is good and clear and the paper much better than that usually used in Spain.

There is a wide range of subjects treated by the contributors. For instance, the January number leads off with a good portion of Henry George's "Thy Kingdom Come," in what seems a very accurate and forceful translation, by Mr. F. A. Rubio; then the first part of a learned treatise on fattening livestock in the open or in stalls, by Mr. J. Gascon, the head of the Agricultural Grange (which is about equal to a rural high school) at Palencia. This was read before the Agricultural Congress at Madrid, and by its title "The Obstacle to Agriculture," leads us to expect some equally sound advice in the next issue on how to get hold of a farm to conduct operations upon. It should appeal to an intelligent rural population.

to an intelligent rural population.

There is a capital paragraph in large type, reading:
"Public and municipal works augment the value of land and only augment this value. Then why not have them paid for by a land values tax?"

Then a stirring letter by Dr. Vitale, Montevideo, to the President of Uruguay, as a prelude to a paper which will appear in the next issue, on "The War Against Consumption," which Dr. Vitale has lately submitted to a Medical Congress. Some historical notes showing a ray of sense in the Council of Castilla in 1763–8, prohibiting raising of rents and eviction.

rents and eviction.

Mr. Fels' letter to Mr. Carnegie is reprinted. A prominent feature is short selections of foreign news relating to our reform; perhaps the best news being that Señor D. C. N. Macintosh is to push our policy in the Argentine. "Nowhere is our work more necessary," says our contemporary. "Land-owners will only allow rich lands held by millions of acres to be used at exorbitant rents. Public lands sold and at once subdivided at inflated prices by speculators. Industry, commerce, the professions, the consumer, are crushed beneath ruinous taxes on everything save land

value. The Government deficits nevertheless continue; expenses exceed income, and in 1909 there was a deficit of 220 millions of pesetas, and in 1910 more than 300 millions."

A good statement of "Our Object," some addresses of agents in all parts of Spain, and three capital aphorisms on Free Trade also appear.

At the end of the journal is a full and accurate list of "Georgist" periodicals, to which we recommend our readers to subscribe, at the head of which is Land Values. Those of our readers who can follow one of the most beautiful of modern languages cannot do better than subscribe to El Impuesto Unico. It can be ordered from Señor Antonio Albendin, Calle Mendez Nunez, 21, Ronda, Andalucia, Spain.

The February number of EL Impuisto Unico is again full of interesting matter. Articles are concluded: Mr. Rubio's excellent translation of "Thy Kingdom Come" and Mr. Gascon's study of Spanish agricultural conditions, concluding with some suggested palliatives of the pitiless exploitation of his farmer compatriots (a paper read before the 11th Agricultural Congress at Madrid).

A meeting is in preparation in the Madrid Athenaeum; a fighting Single Tax League, with its own paper, Vox Popula at Tarifa (of all places in the world—a veritable Church of Pergamos) under the inspiration of Don Luis Herrero; a second affiliation to the Spanish League in the "Agriculturists of Santiago de Gersande" (Latin-Ponte vedra) by the Directorate and six adjacent branches; a good work under way at Bilbao and the University of Oviedo; a series of bright special articles in the great Republican journal El Pals on "The Ideas of Henry George"; and for a final touch of Home, some restrained comment on Mr. Moret, a great Liberal leader, who has been able to talk for two hours or so on "Agricultural Organisation in Denmark" without dropping a word as to Danish efforts to break land monopoly and usury!

UNITED STATES.

PROGRESS IN WASHINGTON.

On November 7th, writes Mr. Will Atkinson from Seattle, in the town of Everett, an amendment to the Municipal Charter was carried, exempting 25 per cent. of improvements from taxation next year (1912), this exemption increasing by 25 per cent. each year until in four years improvements are entirely blotted out from the assessment roll, thus instituting a measure of the Single Tax. Personal property, however, still is subject to taxation. Mr. Atkinson is confident that when the question comes up for voting in Seattle in March next, a similar amendment will be carried by a vote of four to one. He says: "We are making Single Taxers by the hundred and waking old ones who have been beating Rip Van Winkle's record for sleep."

MISSOURI.

According to the St. Louis Mirror of December 28th, at the election to take place in 1912, there will be submitted by initiative petition a constitutional amendment by which, through progressive exemption during a period of years, the system of tax-levying shall reach the stage whereat all taxes shall be levied upon land values alone. Every other form of taxation is to be abolished save and except liquor licences. The campaign for the securing of signatures to the initiative petitions is now under way and upon this basis the campaign for the adoption of the amendment will be laid out.

amendment will be laid out.

The Equitable Taxation League, whose headquarters is in St. Louis, are carrying on an active campaign in favour of the proposed change, and are very sanguine of success. Some literature that has been sent us by the Secretary of the League, Mr. S. L. Moser, indicates that our American co-workers are making a strong appeal to the citizens concerned. We heartily wish them every

OREGON.

At the meeting of the Oregon State Federation of Labour, on January 17th, the following resolution was adopted with only two dissenting votes:—

That the Taxation of Land Values exclusive of all

improvements and personal property wherever to any extent put in practice encourages the employment of labour, attracts capital seeking to invest in manufacturing enterprises, discourages the monopoly of land and other natural resources being held for speculation and not for use, builds up the city, and encourages the working farmer by reducing his taxation burdens, puts the workers in homes of their own, and makes for the higher forms of civilisation.

MUNICIPAL CAMPAIGN FOR THE RATING OF LAND VALUES.*

ACTION BY THE GLASGOW TOWN COUNCIL.

AN APPEAL FOR THE CO-OPERATION OF ALL LOCAL RATING AUTHORITIES.

Two Important Resolutions.

1. At a meeting of the Glasgow Town Council held in

the Council Chambers, January 25th, 1912

That, having regard to the facts (1) that the principle of the Taxation of Land Values has been consistently supported by the Corporation with the view of securing to the city and the ratepayers the benefit of such taxation, and (2) that the Government are at present collecting or are in contemplation of collecting, information and all relative data as to the true valuation of all lands situated in urban and suburban districts throughout the country for the purpose of such taxation, the Corporation, following out their recognised policy in regard to this matter, resolve to petition Parliament to the effect that powers be granted to all local rating authorities throughout the country-county, urban, and town councils—to impose and levy on the new valuation a tax on the value of land for local purposes, distinct and separate from the increment duty to be imposed and levied under the provision of the Finance (1909-10) Act, 1910. (Adopted by 43 votes to 11.)

2. At a meeting of the Glasgow Town Council held in the Council Chambers, February 1st, 1912

That, the Corporation having approved of the resolution contained in the Parliamentary Bills Committee's minute, of date 25th January, 1912, relative to the levying of a tax for local purposes on the valuation of land under the Finance (1909-10) Act, 1910, the Town Clerk be instructed to communicate the said resolution to all rating authorities in Great Britain, requesting them to petition the Government in favour of the same at the earliest possible date. (Adopted by 40 votes to 17.)

It should be noted that Glasgow led the Municipal agitation for the Rating of Land Values from 1902 to 1906. Many Municipal Conferences were held at which the evidence produced for this change in the incidence of local rating was considered.

The two main reasons for the proposed change advanced by the various Municipal representatives were, first, to procure a share in the land value created by the expenditure of the rates in carrying out services that led to the direct increase of land values, and, second, that the monopoly price of land was mainly responsible for bad housing conditions

The Rating of Land Values was advocated particularly with a view to bringing the value of land back to a normal point at which it would be possible to erect decent housing accommodation, and to effect much needed municipal improvement in many other directions.

It is admitted on all sides that the present system of rating has broken down. It penalises industry, hampers development, and by encouraging the withholding of land from use causes unemployment, low wages, and poverty. The Rating of Land Values is the only practical alternative that will remedy the anomalies and injustices of the present system.

By exempting improvements of all kinds from rating and raising local revenues by levying on the basis of land value alone, whether land be used or unused, publicly created values will be made available for public uses; the barriers which land monopoly now opposes to all Municipal and Industrial development and enterprises will be broken down. The building trade will be relieved from a tariff which restricts, in many cases prevents, production, and it will be made possible for more, better, and cheaper dwellings to be erected. This will create a fresh demand for labour in the building and all allied and auxiliary trades; idle land will be forced into use on fair terms and the field for employment widened in every direction.

Apart altogether from the question of housing and unemployment, to which we attach the greatest importance, our local governing authorities have before them, continuously, the demand for additional public services and the question of where to find the money is the chief obstacle to very much needed improvement. A reduction of expenditure is out of the question if Municipal efficiency is to be maintained. To increase rates on the present basis is as much out of the question, for the ratepayers in all communities already complain that the burden is well-nigh intolerable. Here then is the way out. Land Values are created by the growth and enterprise of the community, and it is this fund we must draw upon to pay for the performance of public services.

It is the duty of all public-spirited citizens to see that this resolution of the Glasgow Town Council is fully considered by their respective local rating authority.

Your local rating authority will have received a communication from the Glasgow Town Council on the lines of the above-named resolutions, and we urgently appeal to you to see that this communication is brought before your Local Board or Council for consideration.

"OUR PRESENT RATING SYSTEM OPERATES AS A HOSTILE TARIFF ON OUR INDUSTRIES." —Sir Henry Campbell-Bannerman.

A correspondent, a prominent public-spirited citizen, writes :

"I think your Municipal circular is admirable, but the great thing is to follow it up everywhere where there are friends with whom we can get in touch. If somebody could be put in charge of an area (such as a county) charged with the duty of (1) seeing that the matter is brought before each local authority in the area; (2) reporting to you the action taken; it would be a good plan to adopt wherever

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^{*} This has been published in leaflet form for free distribution.

LAND VALUES LEAGUES AT HOME AND ABROAD.

Secretaries of the various Leagues are requested that copies of all printed circulars, leaflets, pamphlets, and typewritten reports for general circulation issued by their League should be sent to every other League throughout the world. The list we give can be added to, and we invite the new names and addresses from those concerned.

United Committee for the Taxation of Land Values. Paul, Secretary, Broad Sanctuary Chambers, 11, Tothill Street, London, S.W.

English League for the Taxation of Land Values. Fredk. Verinder, Sec., 376-7, Strand, London, W.C. Scottish League for the Taxation of Land Values. James

Busby, Sec., 67, West Nile Street, Glasgow.

Northern Land Values League. Richard Brown, Hon. Sec., 8, North Parade, Whitley Bay, R.S.O., Northumberland, Manchester Land Values League. A. H. Weller, Sec., 1, Princess Street, Albert Square, Manchester.

Yorkshire Land Values League. Fredk. Skirrow, Sec., 38,

Boar Lane, Leeds.

Midlands Land Values League. Chapman Wright, Sec., 20, Cannon Street, Birmingham.

Land Values Committee for Wales. W. Beddoe Rees, Hon.

Sec., 3, Dumfries Place, Cardiff.

Edinburgh Taxation of Land Values League. W. J. Young, Hon. Sec. (pro tem.), 165, Dalkeith Road, Edinburgh. Highland League for the Taxation of Land Values. George Young, Hon. Sec., 22, High Street, Inverness. Liverpool Land Values League. George Ball, 99, Bank Road, Bootle; and Michael J. Kavanagh, 5, Lace Street, Liverpool; Hon. Secs.

Vork (City) League for the Taxation of Land Values. C. W.

York (City) League for the Taxation of Land Values. C. W. Sorensen, Hon. Sec., Earswick Hall, West Huntington. Wolverhampton and District Land Values League. J. D. Graham, Hon. Sec., 50, Queen Street, Wolverhampton.

Bolton League for the Taxation of Land Values. John
Battle, Hon. Sec., "Brantwood," Lostock, Nr. Bolton.
Portsmouth League for the Taxation of Land Values. W.
King, Hon. Sec., 60, Upper Arundel Street, Portsmouth.
Isla of Thanet Pranch of the English League. Char. I.

Isle of Thanet Branch of the English League. Chas. J. Fells, Hon. Sec., 94, High Street, Ramsgate.

Irish Society for Taxation of Land Values. A. Wilson, Hon. Sec., 24, Willowbank Street, Antrim Road, Belfast.

Sec., 24, Willowbank Street, Antrim Road, Bellast.

Australia: Sydney S.T. League: A. G. Huie, Secretary,
Box 797, G.P.O., Sydney, N.S.W.

Victoria S.T. League: F. T. Hodgkiss, Secretary, 454,
Collins Street, Melbourne, Victoria.

South Australia S.T. League: E. T. Craigie, Secretary,
30, Pirie Chambers, Pirie Street, Adelaide, S. Australia.

Western Australia S.T. League: J. Daw, Secretary, 133,
Withenoom Street, Boulder, W. Australia.

Canada: Tax Reform League and S.T. Association: A. B.

Canada: Tax Reform League and S.T. Association: A. B. Farmer, Secretary, 75, Yonge Street, Toronto.

Manitoba League for the Taxation of Land Values: F. J.

Dixon, Secretary, 422, Chamber of Commerce, Winnipeg.

New Zealand: N.Z. Land Values League: F. M. King,
Secretary, 165, Albert Street, Auckland.

South Africa: S.A. Land Values League: F. A. W. Lucas, Hon. Sec., 57, Sauer's Buildings, Johannesburg.

United States: Fels Fund Commission: Daniel Kiefer, Chairman, Commerce Tribune Building, Cincinnati, Ohio. Land Value Tax Party: B. T. Sample, Secretary, 43, East Twenty-second Street, New York City.

Massachusetts S.T. League: Edwin Thatcher Clark, Secretary, 19, Pearl Street, Boston.

Tax Reform Association: H. D. Allbright, Secretary, 1200 Land Title Building Buildalphia.

1,300, Land Title Building, Philadelphia.

Denmark: Hovedkontoret för Grundvaerdibeskatning:
J. C. Björner, Fredericiagade 25, Copenhagen.

France: La Ligue pour l'Impot Unique: Georges Darien, Secretary, 3, Rue de Furstenberg, Paris. Germany: Bund Deutscher Bodenreformer: Berlin N.W.

23; Lessing Str. 11. Italy: Nicola Fantini, Via Bagutta 24, Milan.

Spain: Liga Espanola para el Impuesto Unico: Antonio Albendin, Hon. Sec., Calle Mendez Nunez 21, Ronda, Andalucia.

Sweden: Ekonomiska Frihetsforbundet: Johan Hansson, Tunnelgatan 19, Stockholm.

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LAND VALUES

SUPPLEMENT.

Extracts from Debates in the House of Commons on the Address in reply to the King's Speech.

MARCH, 1912.

DEBATE IN THE HOUSE OF COMMONS ON THE ADDRESS IN REPLY TO THE KING'S SPEECH.

Thursday, 15th February, 1912.

INDUSTRIAL UNREST.

Mr. Ramsay Macdonald: I beg to move, as an Amendment to the Address, to add, at the end:—

But humbly represent to Your Majesty that this House regrets that, having regard to the existing industrial unrest arising from a deplorable insufficiency of wages, which has persisted notwithstanding a great expansion of national wealth, and a considerable increase in the cost of living, Your Majesty's Gracious Speech contains no specific mention of legislation securing a minimum living wage and for preventing a continuance of such unequal division of the fruits of industry by the nationalisation of railways, mines, and other monopolies.

It is my intention to draw the attention of the House particularly to the state of labour unrest existing, not only in this country, but in every industrial country in the world. Curiously enough it is in the two most protected countries where it has reached its most critical manifestation. In America at the present moment that unrest is taking the form of outrages which fortunately this country is free from. In Germany the poverty which has been caused by Protection and Tariff Reform has been so excessive that the party which is most committed to upset that policy is now the strongest in the German Reichstag.

There is another theory about this labour unrest which has been accorded a fairly prominent position in our newspapers. A certain railway director, who is also an hon. Member of this House, in addressing his shareholders the other day, said that:—

he deplored the labour unrest, which was sedulously fostered by mischievous people whose sole desire seemed to be to undermine the honesty, morality, and sense of duty of the labouring population.

After that he appealed to his Christianity. I am rather inclined to agree with that statement. I think that the labour unrest has been sedulously fostered by mischievous people. I think that those mischievous people have been acting apparently—not perhaps consciously—as if their sole desire was to undermine the honesty, morality, and sense of duty of the labouring population. But those people are railway directors—who want to get porters at 17s. 6d. per week, and who, when we tell the men that they should not work for anything under 25s. or 30s. appeal to our common Christianity to get them out of their economic difficulties. The fact of the matter is—and I think this House ought really to recognise it, and busy itself in finding some way out of the difficulty—as stated in my Amendment: the fundamental cause of labour unrest is low wages—[An Hon. Member: "No."]—and those low wages you will find everywhere where combinations of labour are weak. You will find it in Free Trade countries. You will find it in protected countries. The higher the protection the worse the condition of labour. As the Parliamentary Secretary to the Board of Trade said the other day, in replying to the Motion by my hon. Friend the Member for Woolwich (Mr. Crooks), 60 per cent. of the wage-earners—of whom they have particulars in the

department—and he said they had particulars of 7,300,000—60 per cent. have incomes of less than 30s. per week. I imagine, although he did not say so, that that is their income when they are working. If so, you have to take off an appreciable percentage to get at the net income. Take the other case: between 1901 and 1911 we have had according to the Board of Trade Returns, a drop of £57,500 per week in wages. The Board of Trade, in the LABOUR GAZETTE for January, makes this very interesting statement:—

The rise in the cost of many articles of food which has been going on for some years, was for a time accentuated by the summer drought. At the same time, the upward movement in wages has not yet become very marked.

(Cheers.) Why those cheers from the benches opposite? I was always under the impression that one of the stock arguments of Tariff Reformers was that when prices rose wages naturally rose at the same time. I can very well understand why hon. Members object to this statement from the Labour Gazette, but I am amazed that they should be so ill acquainted with their own position that they actually cheer an argument which is most effective against their policy. At any rate, we now have the admission, punctuated by the cheers of the Opposition, that prices can rise, and actually do rise, as a matter of experience, and wages do not rise in consequence. But this question is not merely a matter of wages, but a matter of the general condition of labour.

When we raise wages we do not mean that the consumer should pay those wages except in certain circumstances. If the consumer is not paying enough for the cost of production he ought to pay enough and have the price raised against him, and take the result. Wages were raised as a result of the railway strike, and the charge to the users of the railways was raised. That is but right, but take the Insurance Act: The Chancellor of the Exchequer has in his speeches in the country stated over and over again that the 3d. or 4d. that the employer has got to pay is not to come out of the profits but to go into the cost of production, to be borne by the consumer; but that surely is an exceedingly unsatisfactory arrangement. So long as you have a class of the community sharing in the national wealth without giving national service then you ought to economise by clearing out this class and making your community a service-giving community and not a servicegiving class.

Mr. Clynes: I rise to second this Amendment.

The country has been in a state of revolt; property and life have been menaced; there have been exhibitions of poverty, of suffering, and of wrong the like of which have never been previously revealed to this country, and, in face of all these startling facts, the Government comes forward now to express the hope that both sides will act in a reasonable spirit and avoid developments that will seriously affect the trade of the country and the welfare of the people. I would ask the House to consider what is the most outstanding and arresting fact in connection

with the labour unrest? It is that it has taken place during a time not of acute unemployment, not when there were 10 per cent. and 11 per cent. of skilled working men on the books of the unemployed, but during a time when the percentage of unemployed was as low as it has been for many years past, during a time when trade had increased in volume enormously and in value very greatly.

A Member of the Government, the hon. Gentleman the Financial Secretary to the Treasury (Mr. Masterman), said some months ago, towards the close of one of the worst periods of this labour unrest, that the exposure of the conditions under which men and women were working was worth all the trouble through which the country had gone. He referred to the fact that van boys and carters had gone back contentedly to work after securing a fourteenhour day. Their appeal for overtime rates only after working on normal wages for fourteen hours had been conceded. He referred to the girl mothers of Birmingham who were living in a new earth because their wages had been raised from 7s. to 8s. a week. If Members of the Government can state these facts on public platforms they may be certain it is their duty to give expression to their convictions, and thus prevent long hours and low wages together with the social and industrial degradation that inevitably follow in their train. My hon. Friend the Member for Leicester, who moved the Amendment, referred to the fact that the state of low wages was very general among the industrial population. May I refer to another side of the case—the ever-increasing income of the nonproducing classes of the country. I do not wish to trouble the House with figures, but, as I understand, those supplied by the Government returns, and as I understand the speeches of Chancellors of the Exchequer of the past few years the position is this: The increase in the average income per person among the well-to-do classes coming under income tax conditions has in the course of ten years been £160 per year; that is to say, ten years ago the average income was £840, and now it is over £1,000—an increase representing hundreds of millions sterling a year.

You have had a virtual decrease in the incomes of the wage-earning population. While here and there there has been some addition in the way of a slight advance in wages of from 1s. 6d. to 2s. 6d. a week, that increase has been more than counterbalanced by the upward tendency of prices, which falls only with any degree of severity on the poorer classes. When we discussed in this House some time last year the subject of the minimum wage, the spokesman for the Government told us how enormous was the number of persons who were paid less than 30s. a week. I remember that he mentioned there were seven and a half millions of persons employed at less than 30s. a week. That means that you have seven and a half million people who simply cannot fulfil the ordinary expectations of civilised life, who cannot meet the obligations imposed upon them, and who cannot provide themselves with good homes or with opportunities of outlook for themselves or their children.

The present Chancellor of the Exchequer, perhaps more than any man in history, has directed public attention to these extremes of riches and poverty. Before I close I want to quote what he said in his speech some time ago at Birmingham. He said:—

The protection of property in this country is the most perfect machine ever devised by the human brain. The guardians of property patrol every street, and if the transgressor eludes their vigilance he is pursued to the ends of the earth.

Then he goes on to give a comparison between how well property is safeguarded and protected by the law and the law as regards the conditions and social welfare of the people. He says:—

But compare that with the way in which the Public Health Acts and the Housing Acts are administered in this country. We have had Public Health Acts in this country for years and years, long before I was born, and that is getting a long time ago. Now you have Housing Acts on the Statute Book, and yet there is no city or town, nay, not a village, but you have got the reek of insanitary property.

That reek will remain, and all that it means will remain, unless the workman is properly treated in the workshop. Send the man out of the gates and he will go to a slum. There you will have ill-health and disease. He has not sufficient food or food of proper quality. He is badly clothed. He is unsightly, without means, a penalty upon the community in every way. Poverty is the most costly thing that any community could permit. It does not pay a country to keep the people poor. Any general impoverishment of large masses of the people is bound to cause other forms of danger, and compels you to pay a much larger doctor's bill and police bill and asylum bill and workhouse bill than otherwise would have to be paid. So that low wages are the first cause of slums. Give your workmen money wherewith to live in a better home, and they will naturally desire to have a better home. It is no answer to say that if workmen get more they will spend it upon vice, gambling, and drink, for the fact is that it is the better-paid classes of our population who spend least in this way, and most of those who reproach them have less cause to level the finger of scorn at them for any vices of that kind.

We support this Amendment declaring that unrest is due to insufficient wages, and, for myself, I say that pending the abolition of these monopolies referred to in our Amendment, my fervent hope is that unrest will continue and the display of revolt will remain until justice is done.

Sir F. Banbury: What about the nationalisation of the mines of the country? I do not know the value of the mines of this country, but I suppose it is something enormous. I am sure the hon. Gentleman does not propose to expropriate the mine-owners. If he is going to take over the railways, where is he going to find the money for the nationalisation of the mines? The amount required must be many hundreds of millions. Where is that to be found? Then we have still to deal with the "other monopolies." I do not know what the other monopolies are. But as the hon. Members called railways "monopolies," though they have to compete with municipal tramways. cheap shipping, motor cars and vans, and all the varied competition which now goes on, I presume he would call every means of production in the country a monopoly. Practically it comes to this, that in his opinion every means of production should be taken over and managed by the State and by hon. Members below the Gangway. [An hon. Member: "What about land?"] Yes, there is the question of land. I have left land out. I have got accustomed to all sorts of extraordinary proposals. There is the proposal to take land over as well as railways, mines, and every other means of production. I should like to ask the hon. Member for Leicester whether he thinks that the management of nationalised concerns is going to be very profitable either to the State or to the people who use the particular article produced or managed.

Mr. Lansbury: I will give the case of a railwayman. The pamphlet is written by Mrs. Pember Reeves, of the Fabian Society, and she gives chapter and verse for every case investigated. Here is the budget of Mrs. X. Her husband is a railway carriage washer, earning 18s. for a six days' week, and 21s. every other week when he works seven days. He pays his wife all that he earns. Apparently he is a teetotaller and non-smoker, like myself, and does not waste any of his money on those luxuries that most men think are necessaries. There are three children. This is how the 21s. is spent. Rent, 7s.; clothing club (two weeks), 1s. 2d.; insurance (two weeks), 1s. 6d.; coal and wood, 1s. 7d.; coke, 3d.; gas, 10d.; soap, soda, etc., 5d.; matches, 1d.; blacklead and blacking, 1d.; balance for food for five persons, 8s. 1d. I want the hon. Baronet to get down to that.

I do not stand here as a man who has had a lot of hardship in life. Once in my life I was out of work—not in this country, but in Australia—and I know what it is to feel that the money I had was gradually running out. But I have never had to live on any such money as this, and my mother never had to, or probably I should not have the kind of frame that I possess. Can anyone say that the items I have read out are luxuries? Will anyone deny the need of soap, blacklead, or insurance? Will anyone say that 7s. for rent is too much? As a matter of fact, it

is too much; but will anyone deny that it is impossible to get accommodation for a wife and three children for less than 7s.? That being so, will anyone contend that 8s. Id. is a proper amount for the food of five persons? I am not talking here in any superior fashion, but I know perfectly well it costs me considerably more than that. But here is a family of five persons who have to live seven days a week on that sum. The money is laid out as follows: Eleven loaves, 2s. 7d.; quartern of flour, 5½d.; meat, 1s. 10d. Sometimes we are told that our people ought to be vegetarians; Is. 10d. a week for meat brings them very near to that. Potatoes and greens, $9\frac{1}{2}$ d.; $\frac{1}{2}$ lb. butter, 6d.; jam, 3d.; 6 ozs. tea, 6d. Remember the duty on that tea. Two pounds sugar, 4d.; tin of milk, 4d.; cocoa, 4d.; suet, 2d. There is not a drop of fresh milk, only a tin of condensed. How do you expect to bring up an Imperial race or to have a strong nation on that kind of food? One of the reasons I have come to this House is that I an appalled at the physical deterioration of the people amongst whom I live. Every day of my life I come in contact with families like those referred to in this pamphlet. We are not raising this question merely for the purpose of an academic discussion. We want the facts of life to be burnt into the mind of every Member of this House. Take another case, that of a Lambeth worker, a horsekeeper, earning 25s. a week. He gives his wife 23s. They have had six children, three of whom have died. He spends only 6s. 6d. on rent, but Mrs. Pember Reeves contends that the reason the three children have died is that too little that the reason the three children have died is that too little was spent on rent. The parents have economised at the cost of cubic space. The following is the budget of this family: Rent, 6s. 6d.; insurance, 10d.; coal, 1s. 6d.; lamp oil, 5d.; boots. 1s. 6½d.; soap and soda, 4½d.; wood, 2d.; leaving for food 11s. 8½d. This balance is laid out as follows: Eleven loaves, 2s. 6½d.; meat, 3s. 11d.; potatoes, 10d.; vegetables, 2½d.; margarine and jam, 9d.; tea, 8d.; two tins of milk, 6d.; sugar, 4½d.; flour, 3d.; bacon and fish, 11d.; rice, 3d.; suet, 2¼d.; herbs, 4d. There are about twenty budgets in this pamphlet, and in There are about twenty budgets in this pamphlet, and in not one of them is anything put down for fresh milk. Everyone who has children knows that children to be healthy absolutely need milk every day, and that tinned milk does not give anything like the nourishment that fresh milk does.

All these budgets refer to working class families. I want Tariff Reformers and all who are deaf to our propositions to remember that these cases are all of men in regular work. They show that the reward of industry for six or seven days a week for a man with a wife and three or four children is that they have from 10s. to 12s. to spend on food. That fact alone ought to make this House realise that, instead of attempting to soothe the unrest, if we want our constituents really to be better off, we ought to be out amongst them fomenting the unrest and stirring them up to revolt against these conditions.

What has happened during the last few months? The mere threat of a coal strike has sent coals up 4s., 5s., and 6s. a ton. Can anyone here say that if the State owned the coal mines the threat of a strike would have enabled any set of private people in London to put up the price of coal as it has been put up of late? We would have had a separate Minister in charge here, and we could have prevented him doing anything of the kind. No miner has been paid any more for getting the coal. The railway man has not been paid more for carrying it. Nor have the men who take it from the carts to the cellars, or hawk it in the streets got a farthing more. Where has the money gone? To make, as the Chancellor of the Exchequer said, those who are rich richer. We, at any rate, are out to say definitely that we want the coalminer to be free from the iniquity of carrying on his back the man who draws mining rents and royalties from his labour.

Therefore I say that this House has got to see that the working people of this country are awaking to the fact that they are the producers of all that we and others consume. We all in this House, as well as others, are in one way or another on the backs of the people. I am not satisfied about it myself. If £400 a year is a good minimum wage for me I want the working people to demand at least an equal minimum wage for themselves. The people

who produce are the people who ought to have it more than anybody else, and it is because I feel that that I am glad to be here this afternoon and to have the privilege of supporting our Amendment. Every man who thinks well of his country will, I hope, support it too. Members have heard something about syndicalism. I have been all my life working amongst the people of various degrees. For twenty years I have been a Poor Law guardian. I have supported measures for the feeding of the children, and for doing this, that, and the other for the working classes. I do not want any longer to stand out for mere tinkering with these questions. I feel more sick every day. I do not like to see the children separated like the sheep and the goats, one little set having to have communal meals and the others going to their homes. I want to see each working class child having his food with his mother and with the family. I want to see the time when the charity that we have in these matters will be a thing of the past. I do not mean the charity that helps to bear one another's burdens in time of distress, but I mean the charity that gives to make up for robbery.

You cannot have a strong democracy unless the people are going to be free to develop themselves. No people can be free who are living under present conditions. talk of syndicalism. Let this House remember that if it refuses to deal with the wrongs of the people; if even it is powerless to deal with them; that there is nothing else for the people to do but to attend to the matter outside this House. For my part, while this House refuses to deal with this social problem, I am going to join with all men outside who will join with me in doing what we can to stir up and foment revolt against these revolting conditions. 1 am going to do all that one man can do to make the poor hate poverty, to make them hate their poverty-never mind about hating their social conditions. I do not want them to hate the rich, but to hate the idea that they and their children should live under these conditions. If I do not want they get a good hatred of these conditions into their minds they will use the better combination which you use. will bind themselves together in their unions; then in their federations of unions. Finally they will capture this House, not to palliate their misery, but to destroy the profit-mongering system which makes them poor and a few

Mr. Martin: We heard a great deal last Session from the Opposition about the failure of the Land Taxes. They complained that the Land Taxes had not been effective and had not brought in as great a revenue as was anticipated by the Chancellor of the Exchequer. Surely that can be easily remedied. If the Land Taxes are not sufficiently productive of revenue, it must arise from the fact that they are not sufficiently high. The Chancellor of the Exchequer charges a halfpenny in the £ on unproductive land. There is no other country in the world where unproductive land gets off as lightly. In Canada unproductive land is charged at from 4d. to 5d. in the £.

PROFIT SHARING.

Mr. Peto: I beg to move, as an Amendment to the proposed Amendment, to leave out the words:—

Your Majesty's Gracious Speech contains no specific mention of legislation securing a minimum living wage and for preventing a continuance of such unequal division of the fruits of industry by the nationalisation of railways, mines, and other monopolies.

and to insert instead thereof the words:-

Your Majesty's Ministers are not taking steps to forward the fair and equitable division between capital and labour of the profits of industry by co-partnership which would unite their interests and enormously add to the productive capacity of the country, cheapen the cost of commodities, increase this country's power of competing in all other markets, and give to wage-earners a human interest in life and work and place them on a moral equality with every other class.

The Parliamentary Secretary to the Board of Trade (Mr J. M. Robertson): It will be granted that that Amendment has a very wide scope. My hon, Friend complimented the right hon. Gentleman, the Leader of the Opposition, ironically, of course, on having shown what he called an ancestral discretion—that is a discretion which was partly a racial quality, in omitting to introduce the suggestion of Tariff Reform in his speech on the Address. What I would say with regard to that is, perhaps as a Member of the same oft maligned but illustrious race, I may extend the compliment to my hon. Friend the Member for Leicester himself and congratulate him on the discretion with which, in moving this very wide Amendment, he restricted his argument on the main issues. The Amendment is to the effect that the Government ought, in view of the industrial unrest, to have adopted a policy which would remove that unrest, and that a desirable policy is one of nationalisation of mines, railways and other monopolies. I do not know if the intention is to include all other monopolies. For a policy so sweeping as that my hon. Friend's advocacy was surely singularly limited. Both my hon. Friend, and my hon. Friend who seconded him, gave us moving and impressive speeches on the subject of the inadequacy of the remuneration of great masses of labour in this country; and everyone must have been impressed with the sincerity of their speeches under that head. The hon. Member for Bow and Bromley (Mr. Lansbury) gave us a still more eloquent speech to the same effect. Nobody is disposed to dispute the essential proposition in those speeches, but the putting of those propositions is an extremely inadequate way of justifying the demand for the nationalisation of railways, mines, and other monopolies.

Sir J. Spear: I have noticed that when questions of land taxation have arisen in this House, hon. Members below the Gangway, with perfect honesty I am certain, have always held up their hands, so to speak, in favour of increased taxation on land. We who are connected with the land do not want favouritism. We want no exception extended to our industry.

But I venture to say that, having regard to the difficulty of the cultivation of the land of this country and the unremunerative conditions, by placing upon that raw material, for after all land is the raw material out of which we manufacture food for the people, hon. Gentlemen are unintentionally, but nevertheless surely, making it less possible for the tillers of the soil to deal with the agricultural labourers in the way they would wish to do if the remuneration of the industry and circumstances would permit. I would remind my hon. Friends below the Gangway that they have a very fallacious idea with reference to the value of land. I submit that the present value of agricultural land in this country is nil—that is to say, that that which is paid as rent for land to-day only represents interest on money in bringing the land from its prairie state into a state fit for food production. I submit that draining, the erection of fences, and the erection of buildings, has caused an outlay of capital in the development of the land to make it suitable for food production which is at least as great as the land is worth to-day. Therefore I submit that the present value of agricultural land is as much the fruit of the labour applied in bringing that land into a state fit for food production as is artisans' wages.

Hon. Members below the Gangway are justly jealous to protect the labour of the artisans, and I appeal to them for fair play in dealing with labour as applied to the cultivation of the land. I do so not only in the interest of those who are tilling the land, but in the interest of the agricultural labourers, because under the Land Clauses of the Budgetand we are threatened with still more drastic legislation in that direction—I venture to say it means less expenditure in draining and developing the land, the reducing of our native food supply, and the curtailing of the demand for agricultural labourers' services. Thereby it means a reduction of their wages. While yielding to no man in the Thereby it means House in sympathy for the workers in the big towns, I do say that the best way, or one of the best ways, to remedy overcrowding in the big towns is to make it better worth while for people to remain in the rural districts. We

sometimes hear the cry "Back to the land." [An hon. Member: "Hear, hear."] An hon. Member opposite says, "Hear, hear." I should like to see some of them go back to the land and do a day's work. I venture to say that when they were back on the land their work would be very limited indeed. If a man has left the land, he is of very little use on the land when he goes back. I know that some hon. Members believe that any fool can cultivate the land. I disagree with them entirely. It requires as much intelligence and discrimination both on the part of the farmer and agricultural labourer to successfully cultivate the land as it does to follow successfully any branch of industry that artisans may follow. It is on that ground that I appeal to hon. Members below the Gangway.

I have heard a good deal this afternoon with reference to the increased price of the necessaries of life. Well, that is partly due to the increased taxation of land by the Budget, because every increased burden on the land is an increased tax on the food supply of this country. It seems to me that hon. Members opposite do not care how much they tax the native food supply. They seem to be very indifferent on that point. They do not object to tax the food supply produced at home, but when it is suggested that the foreigner should pay for the use of our markets for his products they say, "We do not want that because it is not Free Trade." [An hon. Member: "Hear, hear."] I know that the hon. Member does not like the fact being told. Not in any impertinent way, I would say to hon. Members below the Gangway that unwittingly, but nevertheless surely, they, by their mistaken idea with reference to the ownership of land and the taxation that ought to be put upon it, are enemies of the agricultural labourers. They are unwittingly, but nevertheless surely, doing what they can to aggravate the movement of the rural population into the towns.

Mr. Keir Hardie: Is it to go out from here that its House has no word of advice or guidance to give to the working classes in their great struggles? It has been admitted right and left in the most unreserved fashion admitted right and left in the most difference rashot that there is a tremendous amount of hardship, suffering, and undeserved poverty. What practical suggestion is going from this House as to the means of dealing with that condition of things? We say quite unhesitatingly that it is the business of Parliament to establish a certain minimum of living for everyone who is compelled to work for a livelihood. You say, "No"—or from the course of the debate you are about to say, "No." means that the old unrest is going to continue; that the old interference with the peaceful conduct of industry is going to be carried on. For this much may be relied upon: that far from being at the end of the industrial unrest, we practically are only at the beginning if the cost of living keeps going up and wages do not rise correspondingly. The intelligence of the working classes is developing, and while you may succeed in keeping an ignorant and brutalised class of people in a state of poverty, you are not going to keep an educated and intelligent class of people in that condition for all time to come. They look to the House of Commons and they see no expression of sympathy and they see nothing done. They will therefore fall back upon their own strength and bring about reforms after their own manner and by their own methods.

Before this year is out the Insurance Act will come into effect, and I venture to predict, here and now, that as soon as it comes into effect there will be a universal agitation amongst the working class for an extra 4d. a week to be added to their wages. There are tens of thousands of them who cannot afford to pay out of their present wages the sum which has been imposed upon them. [Hon. Members: "Hear, hear."] Hon. Members opposite cheer. If they agree with me in that, I hope they will also agree with the alternative, which is that the rich must pay the whole cost of the Insurance Act. That is the alternative.

The hon. Gentleman the Member for Tavistock said that we were the enemies of the agricultural labourer because we kept imposing burdens upon the land. He forgets that there is a method in our madness. We impose burdens not upon the land, but upon the landlords. We agree entirely that at the present time it is difficult for the landlord, the farmer, and the labourer to make their

living out of the land, and we want to get rid of the useless part of the three of them—the landlord. One of the methods for doing that is to tax land values. The taxes upon them at the present time are a considerable impost upon industries, and employers of labour are crying out against labour, forgetting that they are allowing themselves to be taxed twice over to maintain a perfectly idle, useless class. They are taxed heavily by having to pay ground rents for the land upon which their factories are built, and on which their workshops are established; they allow the landlords to pocket these ground rents, and then these manufacturers are called upon to pay the taxes or rates which ought to be paid from the value of the land. If they are foolish enough to play that game they must not expect that the working classes are going to allow them to recoup themselves for that out of their scanty earnings.

Mr. Wedgwood: The framers of this Amendment have displayed unusual skill in its drafting, and the Amendment seems to me to be a sort of half-way house between Socialism and Individualism, although I do not quite know which is predominant. It begins with the usual Fabian Socialism, the minimum wage. point out that the securing of a minimum wage does not put an end to the exploitation of wage-earners, and it is only at best a palliative. One can imagine the short work that would have been made of such an Amendment by Karl Marx or Auguste Bebel. It is to be regretted too that it should have been moved by the Hon. Member for Leicester for I remember that when the Trade Boards Act was before the House it had not a very enthusiastic supporter in the hon. Member for Leicester. The Amendment goes on to suggest the nationalisation of railways, mines, and other monopolies. Railways and mines are not the only monopolies. So far as this Amendment deals with the destruction of the power of monopolies to rob the community, every Liberal in this House is with the supporters of this proposal. We only urge that when you are dealing with monopolies you should not necessarily nationalise them, because we believe that there are other means of drawing the teeth of monopolies without State management. For instance, if you are dealing with the tramway system of a town you can deal with it in three ways, and by each method you get the benefit of the monopoly for the community. In the first place, you can work the tramway as a municipal undertaking; secondly, you can lease it at a rack rental for a period of years, getting the best rental possible from the private capitalists; and, thirdly, you can fix the charges which the tramway company is allowed to levy. In all these ways you can, if you like, prevent the people who own the monopoly of the tramway service from exploiting the public, and in these ways you can prevent monopolies robbing the community.

The only method suggested in this Amendment is buying up the monopolies and running them by the State. Liberals want to have individual management, but they wish to prevent individuals from having any means of extracting monopoly taxation from the community. Take the case of the railways, which in England and Wales are by no means such dangerous monopolies as they are in the United States of America, where they have the power of raising not only passenger rates but freight rates to any sum they choose. Here in England the Board of Trade fix certain maximum rates and they can prevent any company exceeding them. Consequently you have a monopoly which is by no means absolute, and the danger of the exploitation which a free railway company could employ in order to tax the community is thereby diminished. When you talk of nationalising the railways it should be borne in mind that you are introducing the terrible question of rates and all those difficulties which we as Liberals say would arise from Tariff Reform, because a railway rate is would arise from Tariff Reform, because a railway rate is every bit as much a tariff, and every locality would be interested in getting preferential rates. Although I recognise that you could borrow the money at a cheaper rate with Government security, there are other things to be taken into account. You have this tremendous set-off of people lobbying for special low rates and for special favourable treatment for different localities and interests. This Amendment deals, it is true, with the monopoly of the railways and the monopoly of the mines, though I do

not think it deals with them in the most satisfactory way; but it does not touch in the least the root monopoly of all—the land, the monopoly upon which the mining monopoly is based, and the monopoly upon which the railway monopoly is based. It is the monopoly upon which such an enormous trust as the Steel Trust of America is based. In all cases it is the ownership of the land and the raw materials which enable the people who own shares in these companies to extract taxation from the community. The hon. Member for Merthyr Tydvil (Mr. Keir Hardie) said that in agricultural land there were three people interested—there was the labourer, the farmer, and the landowner. That is not only true of agricultural land, but it is true of every industry in the whole world. Those three parties are equally participators in the products produced by labour from land. The hon, Member for Mansfield (Sir A. Markham), amongst others, presumed that if wages increase the cost of products must increase too. I do not think it by any means follows. The selling price of your product, it is true, is fixed by competition. The selling price of your product in a Free Trade country depends upon what it costs anywhere in the world to make that product; but, if you have to cut your price, or if the cost of production tends to increase, it is not necessarily labour that will suffer, or capital, because capital can always command its fair rate of interest in the market. The person mand its fair rate of interest in the manager, who will suffer will be the owner of the monopoly and the who will suffer will be land and takes the rent. There is no competition there. Everybody is in a specially privileged position. It was the Noble Lord opposite (Lord Hugh Cecil), in a most interesting speech—however much we may differ from him we always like to hear him speak, more than anybody else on the other side—gave us a most lucid and interesting account of the laws which determine wages in this country. It was merely that a man was entitled to get what he could in a fair bargain with someone Yes, but at present the bargain is not fair. The bargain is unfair. Wages are governed, as Karl Marx said, by "the iron law of wages," the iron law which says that so long as there are more people competing for work than there are jobs to offer, wages are bound to sink, or tend to sink, to subsistence level. It is a question of the supply of labour being larger than the demand. It is a question of people competing for work and having no alternative except to demand work from a master, and taking the job at any price offered, or of starving. The whole of that iron law depends upon this one fundamental postulate. He is asking for work, and has no alternative but to ask for work. He shall not be in a position to be able to work for himself. We have artificially deprived him of the opportunity of working. We have so constructed our laws of rating and taxation that a man can own land and minerals and yet not allow them to be used, and he can escape taxation and rates in respect of that land. You have made your laws in such a way that there is a premium on the withholding of land from use. If you want to break down the iron law of wages surely the obvious way to do it is to provide for a man the opportunity of working for himself by leaving free what economists have called the margin of production. At present there is no free margin: there is no land in England where a man can work for himself with security of tenure and security for the full reward of his labour. There is plenty of land which could be so utilised.

Take the case of certain deer forests in Scotland. In answer to a question in this House it was stated that deer forests were rated on 93d. per acre per annum, so that a farm of 160 acres would be rated on an annual value of £8 per year. Yet there are thousands of people leaving Scotland to take up farms in Canada. If they could get these deer forests in Scotland, would they do that? [Hon. Members: "What could they grow there?"] I have lived many years in South Africa, and have there seen land which people make a living out of, and which is very much worse land than the deer forests of Scotland. They could be lived upon before the clearances of 1810; it was men from these lands who fought our battle at Waterloo. I only use this as an illustration, but I do say if people could get security of tenure they could not only make a living, but they could secure themselves the full reward of their labour, and if you allow them the opportunity of doing that you will enable those who work for masters to get a higher wage because they would no longer be forced to accept a starvation wage; they would prefer to go elsewhere and make more for themselves.

By freeing the margin of production you break down the iron law of wages and you make it quite unnecessary to pass a minimum wage law. You achieve not only decent wages for working men, but what is far more, you give them freedom and justice. The Liberal policy is to prevent We have constantly monopoly robbing the community. taken steps to prevent that, and our chief objection to Tariff Reform is based on our desire to prevent other monopolies being built up to rob the community. Our land programme is aimed at the same object. We wish to prevent that robbery of the community, which has gone on for so many hundred years, being continued any longer. In so far as Liberal policy confines itself to the destruction of the power of monopoly to rob the community, so long will it command the support of the majority of the people in this country, and go along lines which will make England in the long run a free country.

On a division, the Labour Party's Amendment was defeated by 226 votes to 45, and the Co-partnership Amendment of Mr. Peto was defeated by 195 votes to 97.

Friday, 16th February.

LOCAL AND IMPERIAL TAXATION.

 $Mr.\ Hayes\ Fisher$: I beg to move, as an Amendment to the Address, to add, at the end the words,

But humbly represent to Your Majesty that this House regrets that, having regard to the rapidly growing cost of education and other Services of a predominantly national character which has been accentuated by the additional duties cast upon local authorities by the legislation and departmental administration of the last six years, involving heavy and increasing burdens on local rates which press with special severity on the rate-payers of London, Your Majesty's Gracious Speech contains no announcement of measures to give effect to the recommendations of the Royal Commission on Local Taxation made in the year 1901 in favour of a large increase in the subventions from Imperial funds in aid of local expenditure upon national Services or to compensate local authorities for the loss of rates owing to the reductions of assessable values of licensed premises as the result of The Finance (1909–10) Act, 1910.

I rise to Move the same Amendment which I had the honour of moving last year. It is the same Amendment, because the same situation.

From the ratepayer's point of view the position is rather worsened than bettered from last year. I am very glad that on this occasion we have the presence of the Chancellor of the Exchequer. I may remind him—if he needs the reminder—of the very explicit promise of 1910, that he did not believe it would be possible to postpone the question beyond this year. In 1910 the right hon. Gentleman said:—

Whoever stands at this box next year will have to deal with this problem, and deal with it thoroughly.

And the right hon. Gentleman is aware that an equally explicit pledge was given on behalf of the Government in the other House by Lord Crewe. I need not quote that pledge: it is acknowledged to have been given. On 13th February, 1911, the Secretary to the Treasury said he fully accepted the position, and he went on to say the suggestion had been made that a small Committee should be appointed to deal expeditiously with the subject that the Government were anxious to accept that proposal. His words were:—

We must proceed expeditiously, and the Government will appoint a small Committee to go, as soon as possible, into the points that stand over in order that the pledges given by the Chancellor of the Exchequer, by the Prime Minister, and by the Leader of the Government in the other House may be kept and redeemed in good faith as they were made.

We have got the Committee, but the Committee I certainly had in mind was not the kind of Committee given, but a Committee that would take up the conclusions of the Royal Commission of 1901, and would adjust those conclusions in pounds, shillings, and pence to the present day; would take up the representations of the Majority and Minority Reports, both of which recommended Grants from the Imperial Exchequer, in the one case of two and a-half millions, and in the other one and a-half millions, for the immediate relief of the ratepayers, and which should have reported in the autumn of last year, so as to enable the Chancellor of the Exchequer to give effect to its Report, if its Report should be in favour of giving some immediate relief, as I fully expected, to the ratepayers.

We have to rely upon rumour, and rumour is very strong that this Committee is largely concerning itself with the very difficult and complex question known as the singletax system of rating which is associated with the hon. Gentleman who represents Newcastle-under-Lyme, and I hope we shall hear him in this Debate. If that be the case, it seems to me that the simpler proposition has been entirely overshadowed by the learned evidence given on this very complex question of the taxation of site values. I should like to know whether the Government share the view of the 170 gentlemen who attended upon a deputation not long ago which was received by the Prime Minister and the Chancellor of the Exchequer, that no relief can possibly be given to ratepayers until this very vexed question of a single tax on site values is settled, if it ever is settled. One of the objects of this Debate is to get to know whether the Government are prepared to ask for an interim Report. Will they ask for that Report so that it will be in the hands of the Chancellor of the Exchequer in time for him to give effect to it in the Budget, which we hope will be before the House of Commons some time before August. That is an important matter from the point of view of the ratepayers. I hope we are going to have the Budget about Easter this year, but even in that event there would be time to obtain an interim Report and give effect to its recommendations.

I hope we shall hear from the Government to-day whether they share the views held by the hon. Member from Newcastle-under-Lyme and the 170 Members of Parliament associated with him, that no relief can be given to the ratepayers until the whole of this question of site values is settled. I would remind the Chancellor of the Exchequer that he said it would be quite impossible to institute a tax of that kind until the whole of the land of the country had been valued, and he held out no hope of this being accomplished until the year 1915. If the ratepayers are to wait for relief until the year 1915 I think they will put a very different interpretation hereafter on the word expeditiously. I would like to ask the hon. Member for Newcastle-under-Lyme a few questions upon the single tax on land which, as I understand it, is to produce all the rates hereafter. All rates are to be abolished on buildings and everything else but land, and by a single tax on land you will be able, it is claimed, to supply the ratepayers with their present and future needs, and you will in this way be able to free the breakfast table of all taxes on sugar and tea and matters of that kind, and the Chancellor of the Exchequer, we are told, is about to enter into a perfect golden harvest if he will only let the 170 gentlemen who hold those views enforce those views upon him. I should like to ask the hon. Member for Newcastle-under-Lyme whether he will enlighten the House as to whether it is intended that this tax should apply to all agreements and contracts at present in existence, or does he favour the tearing up of existing contracts? This is no novel question, for it was fully gone into by the Royal Commission in 1901, and out of the fifteen Commissioners only one put forward a Memorandum reporting the view held by the 170 gentlemen who promote this idea of a single tax on site values.

If that tax is not to be put upon existing owners, because of their contracts, upon whom is it to be put? It must inevitably fall upon the occupiers, many of whom it was the design of both the Majority and Minority Report to relieve. Some would get a benefit, but those who most needed it would be the very persons upon whom you would put a new burden. I would like to ask the hon. Gentleman whether this new system is to apply to agricultural land. The Chancellor of the Exchequer has made some incursion already into the domain of taxing site values, but even the right hon. Gentleman, yielding to the pressure of this House, did not dare to put that new tax on land which had merely an agricultural value. Is it now proposed to put this new tax on land which has an agricultural value only? We should like to know something about those points. Do those who favour this new method of taxation throw over all the conclusions of both the Majority and Minority Reports? Do they abandon the theory that taxation should be raised for onerous services according to the ability to pay?

 $\mathbf{Mr.\ Wedgwood}$: Can you quote that from the Minority Report ?

Mr. Hayes Fisher: I am not quoting the exact words, but does the hon. Member deny that they reported that taxation ought to be put on persons for onerous services according to their ability to pay? I ask the hon. Member to read that report. I think I have made that statement perfectly fairly, and I ask the hon. Member is he going to throw over that doctrine, or is he only going to apply it to landlords and owners of land? Are those who are forcing this view upon the present Government going to give up the doctrine, which I hold very strongly indeed, that personalty should be relieved of all that share of the charges which they now pay under the Poor Law for education, police, and matters of that kind, solely and entirely through the contributions which they make through Imperial subventions. Once do away with Imperial subventions in aid of rates for education, for police, and for matters of that kind, and personalty no longer makes any practical contribution towards any of those great services, although the owners of personalty are just as much interested in the welfare of the children as a national asset as are the owners of land; and, for my part, I say when we do come to readjust our fiscal system we ought to look to it and see that the owners of personalty pay their fair share of all these national charges and for all these national purposes. Supposing any such system as that came to be adopted, let us apply it to education. Education in the counties is paid for as to 50 per cent. by the taxpayer and as to the other 50 per cent. by the local ratepayer. Shift the whole charge on to a tax on land—that is to say, if only the land is taxed for the purposes of education—and tens of thousands of people who have large amounts of personalty will be almost entirely relieved from paying any of this national charge for the welfare and the education of the children. These are four questions to which I should like someone at all events to give me an answer to day. I am not shutting my mind altogether to any new system that may be considered fair to all by which we might obtain something from owners of site values whose values have been largely increased by money spent by the local authorities. I am perfectly open to consider any system by which a fair amount may be extracted from their pockets for local purposes when the expenditure by the local authority particularly and specially benefits that class of property. I am only for the moment arguing two things: first, the difficulties in the way of overthrowing the whole structure on which rating has been built up in this country and which has lasted through centuries; and, then, against using that as an excuse for delaying the relief which has long been promised to the present ratepayers for the burdens which are increasingly being thrown upon them.

These services of a national character are continually increasing in cost, and that at the same time this Government, beyond all other Governments, has departed from the almost rule of the Treasury that new expenditure of this kind should be largely met by Grants from the Exchequer. I say, in addition, that the burdens within sight for the local ratepayers are increasing every year.

I believe I have the House with me when I say that the Government by one Act of Parliament can put a Department of the State in a position of such power that they can by one single Departmental Regulation, made possibly more by the permanent officials than by the political officials, practically order and compel the ratepayers to spend millions of money upon some new object. It may be a right and a wise object, but the ratepayers have no control, the county council has no control, and the House of Commons has practically lost control. The thing is done by a stroke of the pen almost before the House of Commons has time to be consulted or the voice of the people in any way known.

Viscount Helmsley: I desire to second the Amendment which has been so forcibly moved by my hon. Friend; and, in the first place, I should like to associate myself with what he has said about the appointment of the Committee of Inquiry into the question of local taxation after what has occurred since 1901. I look upon that Committee as nothing more nor less than shelving the question, and I cannot help feeling that the Chancellor of the Exchequer and the Government were well aware that that was one of its main purposes. It is also disquieting to hear rumours which have been in circulation that this Committee is inquiring very largely into the question of the taxation of site values. It seems to me that this question of the single tax is a purely theoretical question which bears no real relation when it is examined to the necessity of raising revenue for local purposes. I cannot help thinking that the theory put forward by the United Committee for the Taxation of Land Values is quite mistaken; it is based on entirely wrong premises. It goes on the assumption that all wealth is derived from the land. Yes, but what land? In an economic sense no doubt all wealth is ultimately derived from land, but it is quite untrue to say that all wealth is derived from the land of this country. Yet it is upon that assumption that the whole theory of the taxation of land values is based. That theory entirely ignores the accumulated capital and all other forms of wealth which exist in this country. The United Committee have issued a great many leaflets in the course of the year in which they make all sorts of extravagant promises, and in which they suggest that by the taxation of land they are going to produce a sort of Elysium on earth and are going to make land far easier of access to the people of this country. These promises are very dishonest for several reasons, one being that they cannot be fulfilled even if the proposal of a single tax were put into force. They are also dishonest because they go on the assumption that the State should own all the land of the country. [Hon. Members: "No, no."] At any rate the Socialists act on that assumption, and the hon. Member who interrupted me and his friends the single taxers act on the assumption that the present rents should be taken from the existing owners of land and that the land should be taxed up to its full annual value. I have read many of the leaflets, and that, I submit, is the assumption underlying them. They suggest that the whole profit derived from land should be taken from its present owners, and they hope to get round the dilemma pointed out by Mr. Gladstone when he talked about the nationalisation of land as to whether those who advocated it intended to take it without paying for it—they hope to get over this dilemma by taxing it up to the hilt of its annual value. I say that these views are dishonest, and even more dishonest than the views put forward by the Socialists, who support their case on the ground that the land was originally stolen from the people. I wish to give a few extracts from the leaflets issued by the United Committee.

Mr. Lloyd George: What Committee?

Viscount Helmsley: The United Committee for the Taxation of Land Values—a body which issues a considerable number of leaflets, and which colleagues of the right hon. Gentleman support on public platforms. Here is one extract:—

"The lands of Great Britain must be placed at the service of the men who will work it. Until that is done nothing will do any good to farming. Dukes, marquesses, earls and other landlords are far too busy with other

things to manage the land and rents of the whole country properly. . . . They have ruined agriculture over and over again, for agriculture is only another name for farmers and labourers. They have made life a hell for these people, making them skip round the country with high rents and haughty, disdainful treatment."

If there are those who think that bears a true relation to the facts, I would call their attention to the Report of the Departmental Committee appointed by a late colleague of the Chancellor of the Exchequer, Lord Carrington, to inquire into the reasons for the sales of agricultural land throughout the country and to take evidence upon what should be done to safeguard the position of tenant farmers. I leave it to the Government to reconcile their appointing of that Committee, which recognised an admitted evil in the breaking up of estates, with the opinions of their colleague, the Lord Advocate, when he speaks for this Committee, who advocate this land values taxation. This is what one of their leaflets says:—

Seeing that official reports state that the taxation of land values has broken up large estates in the Colonies, encouraged the settlement of small farms and stimulating building, will you urge that all land in this country, whether used or unused, should be taxed on its value, as a means of breaking up the large estates and obliging landowners to place land at the disposal of the people?

This Committee and the Lord Advocate who support these theories, and a good many other Members of the Government, are frankly trying by this propaganda to bring about the breaking up of large estates when another Member of the Government is appointing a Committee to inquire into the question how the evils brought about by their conduct are best to be remedied. No doubt the Chancellor of the Exchequer, with his usual fertility of imagination, will be able to reconcile these two opposing views.

I hope this Committee [the Departmental Committee] will put aside all the theoretical ideas about taxation of site values, and will really come down to bedrock to examine what relief can be given. There is first of all the taking over of the national Services. I think myself that the possibility of calling in a sort of local income tax should not by any means be excluded from purview. I cannot help thinking, however much you may take over the national Services, you will not put local rates upon a satisfactory or a fair basis until you rope in personal property into the payment of rates and until you devise some system by which some kind of local income tax can be levied for the purpose.

Mr. Wedgwood: I beg to Move to amend the proposed Amendment by leaving out the words:—

or to compensate local authorities for the loss of rates owing to the reductions of assessable values of licensed premises as the result of The Finance (1909–10) Act, 1910,

and to insert instead thereof the words:-

and urging the hastening of the valuation of the full site value of the land now being prepared under the Finance (1909–10) Act in order that the increased subvention may be levied in the only just and effective manner.

I want to reply, as far as possible, to the arguments brought forward on the other, side against those of us who have been giving evidence before this Commission. First of all I agree entirely with the hon. Gentleman who urged that the proceedings of this Committee on Local Taxation should be made public and should be printed. I only hope that when they are made public the hon. Member who moved the Amendment and the Noble Lord who seconded will read the evidence given by me before that Committee in order to clear their minds of one idea at any rate, and that is that we who advocate a single tax for local rating wish to do anything unjust. The Noble Lord will never be able to repeat to us on this side of the House the charge that we want to be unjust to the land-

lords. I think we have a right to ask that before charging us with any desire to do anything unjust you should understand your adversary's case. Read it, and if you disagree with him, argue fairly, and not simply charge him with injustice or a desire to ruin anybody. The question as to what assistance can be given by the Imperial Exchequer to local authorities has been before the country for the last twenty years. It has been brought up by the Royal Commission which reported in 1901. Both of the hon. Members opposite who spoke of the Report of the Royal Commission seemed to have forgotten that the Report was by no means a unanimous document. There were was by no means a unanimous document. There were no less than three Reports of that laborious Royal Com-There was a Report by a member of the Commission which was simply a single-tax report; there was the Report of the majority of the Commission, which was in all respects in accordance with the wishes and desires of the hon. Member for Fulham (Mr. Hayes Fisher) and the Noble Lord (Viscount Helmsley); and, lastly, there was the Report of the minority. It is true that the Minority Report carried far more weight than the Majority Report. It was signed by Lord Balfour of Burleigh, Sir George Murray, Sir Edward Hamilton, and Professor Stuart. The minority reported on the lines upon which the whole subsequent agitation as to the rating of land values has been based. After that Commission reported in 1901 Bills were brought before the House of Commons repeatedly —a Conservative House of Commons—urging that land values should be rated. These Bills passed their Second Readings with Conservative votes, and when the hon. Member for Fulham comes forward and says he believes that in certain cases it would be right to rate land values he is only echoing what many Members of his own party actually supported in the Lobby of this House. The very fact that the hon. Member for Fulham supports the rating of land values in certain cases should make him very chary indeed of saying that the proposition we are now putting before the country is unjust. When the Royal Commission reported in 1901 that by no means closed the investigation of the subject. It is the custom on the benches opposite to pass over in silence the Report of the Select Committee, presided over by the Lord Advocate, on the Land Values (Scotland) Bill, which consisted entirely of Members drawn from both sides of this House. That Committee reported in favour of changing the basis of rating so that rates should be levied on land value alone, instead of the annual value of land and buildings together. It is on the Report of that Committee that the subsequent agitation as to the rating of land values has gone. I cannot help thinking that if the right hon. Gentleman who moved the Amendment has never read the Report of that Committee or the evidence which was given before it, I am quite certain the Noble Lord has not read it, because he got up and defended a local income tax—a suggestion which was simply pulverised in the evidence given before the Select Committee.

Viscount Helmsley: I am perfectly aware of what the Report says. At the same time, it has become more and more clear that something of the kind will have to be done.

Mr. Wedgwood: May I ask if the Noble Lord has read the Report of the Select Committee on the Land Values (Scotland) Bill?

Viscount Helmsley: No.

Mr. Wedgwood: I was saying that you had not read that Report or the evidence given before the Committee.

Mr. Hayes Fisher: I have read it.

Mr. Wedgwood: The right hon. Gentleman did not recommend a local income tax. That theory was pulverised by the Report of the Committee. If the Noble Lord would read the evidence he would see that the proposal is wholly impracticable.

Mr. Remnant: May I ask what part of the Report pulverised that?

Mr. Wedgwood: I am sorry I was not told that this Debate was coming on. I will read the cross-examination of Mr. Harold Cox by the Secretary for Scotland (Mr. McKinnon Wood):—

I understood you to say that in your opinion, with the qualifications that you expressed in your answers, all rates are ultimately paid by the landlord?—Yes, they tend to diminish his income.

They tend to diminish the rent that he receives?—Yes.

At the end of your evidence you suggest that the true remedy for the present state of affairs is to substitute, as I understand, a general income tax for rates?—Yes, a local income tax.

That income tax would fall upon land, buildings, and other forms of personal property?—I would rather put it, as I am sure the chairman would put it, that it would fall upon all persons, from whatever source their income was derived—wages and everything.

Then you would agree, of course, that an income tax like that would free the landlord from the personal burden of rates which you think he ultimately bears?—Yes.

And you think that would be a fair system?—No, I do not think it would be a fair system; but my evidence, through some slip, was stopped at that point. If you read on in my *précis* you will see that I provided for that point.

I merely take your evidence as you gave it to-day?

—I have got your point on the very last page of my précis. There I say distinctly what you say: that this charge would relieve the landlords of their ultimate liability for all rates on fixed property, and therefore, in addition to a local income tax, there would be established a local death duty on fixed property, and also local taxes on transfer.

Have you considered whether that would absolutely meet the difficulty of putting new burdens on other people and relieving the landlords?—One would try to adjust it as equally as one could. I am not in the least anxious to relieve anybody from his existing burdens, except so far as you relieve the whole community together. Where a man has contracted to pay a rate he ought to pay it.

But this is not a question of contracting; this is a question of taking an existing burden off the shoulders of the landlord and putting it on other people?—Yes.

And you suggest trusting to luck to get it back again?
—I would not trust to luck.

You do not get it back until succession to the property or death takes place?—Yes.

I am glad to have it clear that that is your suggested adjustment of local rating?—But I do not propose that you should immediately substitute a local income tax for all existing rates. I propose as a practical measure that you should put on your local income tax for any new increase that you want in revenue, leaving local rates as they stand to be gradually replaced.

That is to say, that no increase of rating, in your opinion, should fall upon the land ?—Yes, I would not increase local rates at all.

So that your theory is the exact opposite of the theory of the people who advocate the taxation of land values?

—Yes

They wish to put more on the land on the basis of land value, and you wish to put less?—I believe that there is no reason why persons who own land should be taxed at a higher rate than other persons.

And if there is going to be an additional tax, do not let it fall on the landlord, but let it fall on other persons?

—No, I do not want to relieve the landlords: I say let

it fall all round. I am very strongly opposed to relieving landowners, and I think that much recent legislation has been very unjust.

You would agree with me that the effect of a general system of Grants from the Exchequer is to put a new burden on the taxpayer and relieve the landlord?—Yes, I hope the Committee clearly understand that I do not want to relieve existing landowners of their existing burdens.

Viscount Helmsley: I do. May I explain that I do not think that that in the least controverts what I have said, because I do not agree that the rates ultimately do fall on the landlord. A great many farmers now pay them.

Mr. Wedgwood: It is a matter of economics. Perhaps you would like the opinion of Mr. Henry Chaplin on that point. This is what he said in the House of Commons on 27th February, 1891:—

The occupier pays a certain sum for the use of the land, and in that sum are included rates as well as taxes. The effect on the owner is that if the rates are high he gets less rent, and if they are low he gets more rent, and I maintain that it would not be difficult to show that ultimately the whole burden of the rates falls upon the owner of the land and upon nobody else.

Do you want any more ? This is the opinion of the late Lord Goschen:—

It has been correctly held as an axiom that rates on lands constitute a kind of rent charge upon those lands for the benefit of the public. You, however, ignore these hereditary burdens altogether. . . . Your plea includes the relief of the owners of land from burdens which they had borne for centuries, which have entered into the selling value of those lands and have been taken into account in every transaction connected with them.

Viscount Helmsley: How have they borne the increase?

Mr. Wedgwood: When you buy or inherit land you buy or inherit certain responsibilities and liabilities. Among the liabilities are the upkeep of the poor, and the charge for education, and main roads. Those liabilities are taken into account in the purchase price you are prepared to pay for land.

Mr. Walter Long: The hon. Gentleman ignores the fact that the charge for the maintenance of the poor was levied on personalty as well as realty, but personalty now escapes by Act of Parliament passed annually by this House.

Mr. Wedgwood: The right hon. Gentleman knows perfectly well that personalty has escaped for 200 years, but when land has changed hands the liability was perfectly different, and they knew they had to bear the Poor Rate. The right hon. Gentleman who introduced this asked four definite questions which I would like to answer. The first was: Is there sufficient land value to pay the local rates? That question shows that the right hon. Gentleman has not read any of the economic arguments or any of the pamphlets brought forward in favour of this change, because after all what we are doing is not attempting to levy an additional charge on property. We are merely saying that those rates which are at present levied upon property should be levied in a different way upon that property; that you are not going to raise a larger sum total in the year than was raised before. You merely call upon the different ratepayers to contribute according to a different scale. You are asking them to contribute not according to the annual value of the composite subject but according to the sale value of the land alone. There is no increased charge put upon the owners of property than if all the land is at present put to its best use in the locality. There would be no decrease in land value by reason of the change in the tax.

The present land value is land value subject to the payment of so many thousand pounds a year towards local taxation. If you are not going to raise more than that

so many thousand pounds after the change the land value will still be subject to the charge of so many thousand pounds. It will really mean that the money is being levied in a way to encourage the development of the property instead of in a way to discourage the development of the property, and it will mean that a man who is holding his land back from use, the man who is keeping his land ripening for building or the landlord who starves his land of labour and capital, those people, because they are not making the best use of the land, will pay more, and the owner of the property which is thoroughly developed, the man who has made two blades of grass grow where one grew before, the man who has put up good farm buildings, will be called upon to pay less than at present. In that way land values as a whole will not be reduced by the change in the system of taxation, provided that, as happens at the present time, land values are not bolstered up by an artificial reduction in the supply of land available for use. Of course, if many free landowners round a town will not sell the land then the value of the land of the good landowner who is supplying the land is artificially bolstered up by the withholding of the other land from use. I quite admit that this change in the basis of rates by unlocking the land of the free landowners who hold up land reduces the price that the other good landowners would be able to get at present, but in that sense only will the total value of land be decreased by the change.

Sir George Younger: How do you propose to rate a minus value?

Mr. Wedgwood: The basis upon which we propose to levy the rates is not the assessable site value where minus values are shown, but the full site value which will not take into account feus, tithes, or any permanent charge upon the land, so in that case there would be no negative site That only arises where you deduct from the full site value the capitalised value of the feu or the chief rent upon the land. I think it was the Noble Lord who said that the change would be for the benefit of the millionaire who owns the large house in the parish. He took the case of the village of which we have heard so much, which has been valued by Mr. Trustram Eve. evidence has been given by him before the Committee, and it can all be read when the evidence is published. I wish to deal with the case of the millionaire who owns a large house in the parish. I will take as a concrete example the case of Chatsworth. The house and grounds at Chatsworth are rated at £712 a year. Around Chatsworth there are 427 acres of park land. That is assessed at 10s. an acre. Outside that again there are $419\frac{1}{2}$ acres of woods and plantations which are assessed at £95 15s. a year, which works out at just about 4s. 9d. an acre. So that there are something about 850 acres of land there assessed at under £1,000 a year, or just about £1 3s. per acre. have not got the figures for farms of land outside, but I should expect that the figures for them would not be much less than £1 3s. an acre, so that even in the case of Chatsworth where the house is worth I suppose up to £500,000, the alteration in the basis of rates will not mean any relief in local rates to the owner of the house. But, of course, if you take a millionaire who not only is the owner of the one big house in the parish but is the owner of property in London as well, such as Devonshire House, you will see there how the change in rating will lead to

Mr. Pretyman: I would point out that the hon. Gentleman is not taking the case given by my Noble Friend. The hon. Member is taking the case of a mansion together with a large quantity of land. My Noble Friend gave the case of a millionaire who owns a house with very little land.

Mr. Wedgwood: I am very much obliged to the hon. Gentleman. I am taking the case of a mansion with a large amount of land, but you will see that it is a mansion worth £500,000. I will deal later with the case of the millionaire who has a house with half an acre of land, and it will be seen that the same principles hold good. The next question asked by the hon. Member for Fulham was whether we respect contracts or not. If he will read the evidence he will again see that the people who pay the rates at

present will pay them in the future, but they will merely pay them on the new basis, and, therefore, there will be no call for contracts to come in. Then I come to the justice of the change, which is the most important thing of all. The whole basis of our argument is not that you should tax people according to their ability to pay, but according to the benefits they receive. When you go into a shop to make a purchase the shopkeeper does not charge you for the service he renders according to whether you are a rich or a poor man. When you go to a dinner you are not charged a guinea or half-a-crown, according to whether you are a duke or a peasant, but according to the actual value of the dinner. It is much better to charge people according to the value of the benefit received, than to tax them according to their income from whatever source it may be derived. According to this system of taxation, for the first time people will be charged according to the benefits received from the expenditure of public Where expenditure of public money on a park money. benefits the landlords, they will pay higher rates because of the benefits received, and the authorities would be perfeetly justified in placing the rate for that park on the land value of the district. In the same way, a cheap tramway service benefits the community and increases the land value, and we are justified in taxing that increase of land value caused by the expenditure of the money of the community on the tramways.

I come to the case of the Poor Rates, and I say that the expenditure of money by the guardians increases the value of land. It must be so when you come to take the origin of the Poor Rate. When the Poor Rate was first instituted the country was swarming with tramps, and the landlords who ruled the country in those days were perfectly justified from their point of view, in instituting the Poor Law, in order to do away with the insecurity to life and property which resulted from these roving bands of tramps. now, if we abolished in this country the Poor Law, and the tramps had nowhere to go to, and there was nothing for them but to starve in the streets, the people who would suffer would be the landlords and not the people of the country. The whole of their property would diminish in value because the people would not choose to live in a locality where there was no relief from Poor Rate. In the same way, with regard to education. Where a man gets his children educated for nothing, he is prepared to pay a higher rent than he otherwise would, in order to reside in that locality. But if everyone had to pay for the education of his children the amount which now comes out of the rates, people would not be able to pay big rents; the rents would be less, and there would be the burden of education upon the workers. When you come to two places, a town where the rates are high and the government is good, and another where it is evilly governed and taxes are non-existent, you will see at once that larger rents are paid in the well-governed town in preference to paying the cheaper rents, and living in the badly governed town with all its inconveniences. You see, therefore, that good government and wise expenditure of the rates has translated itself into land value; so that we are perfectly justified in basing the rates on land value. We tax not according to the ability to pay, but according to the benefits received.

I come now to the house of the millionaire, with its halfacre of land. A man will pay less under this system than he is paying at present in the particular locality where the house is situated; but in the particular locality from which his money comes he is likely to be a good deal more severely reached than he is at present. You tackle his income at the source, and not according to the use he makes of his income. [An Hon. Member: "How?"] He gets his income from mines, from town rents, or from other sources, and you deal with that income at its source. In dealing with it according to the use made of it and the benefits received you are not doing any injustice. You are encouraging a man to put up a good house; he employs bricklayers, furniture-makers, paper-hangers, and plasterers; he increases the employment of the community. By inducing him to build a good house you are increasing the employment of the community and the wealth-producing power of that community, and you never can be far wrong if you increase the wealth-producing power of the community

Mr. Lansbury: I beg to second the Amendment to the proposed Amendment. It is not necessary to go into the subject at great length, after the speech made by the Mover. So far as London is concerned, this is a very important question. I understand most hon. Members opposite who represent certain poor London boroughs are with us in demanding that land values in London should be used for the relief of rates. The question is not one that affects only the workmen. It affects as well, and to a very large extent, the smaller manufacturers and the smaller shopkeepers. We are sometimes told that some of us on this side are not very practical in the propositions we make to the House. I venture to say that there is no more practical proposition, from the point of view either of the small employer or the small shopkeeper, than that the ground landlords of London should bear some share in the administration of the affairs of this great Metropolis. In each of the boroughs of the Tower Hamlets-or rather in the divisions of the boroughs of the Tower Hamlets, and certainly in West Ham-every small shopkeeper feels increasingly the burden of rates that are placed upon his shoulders, rates for certain purposes which are more or less national, but which they are bound to face all the time. Suppose you take off, as we are all bound to admit that the Government did take off, a very large proportion of Poor Law expenditure through the granting of old age pensions, yet the mere upkeep of places like West Ham, or places like the Tower Hamlets or Bethnal Green or Shoreditch, from the point of view of cleansing, of sanitation, lighting, and all other necessary services, is an increasing burden on those people who happen to remain there. We have all to remember that one of the things happening in London just now, and it has been the tendency for the last thirty years, is that any one who can afford to live outside does Thus the shopkeepers have only the very poor, or the comparatively poor, to rely on as their customers, and, on top of all that, they have to bear this burden of practically the whole of the cost of upkeep.

Take the case of the small manufacturer who puts up his factory, or puts in another piece of machinery, which is at once assessed at the rateable value, while a tax is levied on the industry that the man is trying to conduct. The result is that in every one of those districts, whether well administered or badly administered, they are crying out about this burden. The ground landlord all the time gets off scot-free. I do not want this afternoon to call him names or to say anything about him, except that he gets off without paying a cent towards the upkeep of the district from which his ground rents are drawn. I will repeat something for the benefit of hon. and right hon. Gentlemen opposite, which I stated to the House last year, and which is an absolute fact. In the East End one of the most noted of the ground landlords is selfishly holding his land until the whole of the leases can fall in, when the property that other people have built will drop into his hands, in order to destroy the whole site and erect mansions to let out in flats for the Jewish population that it is hoped will come out to live there. This particular gentleman is a member of a church which he will be very eager in the Upper House to defend just now. That church appealed for a little piece of land, but because it would spoil his plans for developing the land that little piece has not been forthcoming, and the church has had to keep itself right away down a back street where it is practically useless. Not only does this gentleman, and hundreds of others like him, not bear his share in local work or local administra-tion, either in paying for it or in giving service to it, since they pay and do nothing at all, but the people who stay there and pay ground rents to him improve his property, and without whom his property would be absolutely worthless, and build houses and build factories, put in sewers, make streets light, provide education and recreation for the people who live there. All that is done to better and improve the land on which the people are living, and from which those ground rents are drawn. There can be no equity in that. This is not a question of landlordism or no landlordism. It is a question of making the landlord bear his fair share of the cost of improving the property from which he draws his rents. Therefore I want to shift the burden of rates on to them entirely and off the industry of the people who do the work of the community, and to put them on the backs of the landlords, who, so far as I can see, in the East End only draw the ground rents. I have great pleasure in seconding the Amendment to the proposed Amendment.

Lord Alexander Thynne: A very curious state of things has been revealed this afternoon. Most of us, and in fact I may say all of us on this side of the House, are completely in the dark as to what is taking place on that Departmental Committee. But I think we have had indication that there are Members on the other side who are in a more fortunate position with regard to this matter.

Mr. Wedgwood: Directly the Committee was announced I asked to be allowed to give evidence. In course of time I was called and gave evidence, otherwise I know nothing about it.

Lord A. Thynne: I do not wish to make any personal attack on the hon. Member, but he disclosed during the course of his speech that he was fully cognisant with Mr. Eve's evidence and with his cross-examination.

Mr. Wedgwood: I was asked about it on examination.

Lord A. Thynne: It is rather outside the evidence of the hon. Member.

Mr. Wedgwood: I was cross-examined on it.

Lord A. Thynne: That does not alter the fact that some hon. Members on the other side stand in a more fortunate position with regard to the Committee than we do on this side of the House. What is really important is that there are a number of very competent gentlemen throughout the country engaged in local government who are very deeply interested in this question who would like to follow the proceedings of this Committee day by day. It is very difficult indeed to master an intricate question of this sort when it is presented to you in the form of several volumes of evidence at the conclusion of the sittings of a committee.

I cannot sympathise with the Noble Lord who seconded the Amendment to the Address in his suggestion for local income tax, because, personally, I do not believe that local income tax would be practical in its operation or would meet the case. I may point out that the general conclusion that everybody has come to on this matter is that the only way you can deal with this question is either by means of Grants-in-Aid from the Imperial Exchequer or by Parliamentary assigned revenue as adopted by Lord Goschen. It is therefore from the point of view of adjusting the taxable relations between the owners of immovable property and the owners of movable property, who at present escape practically scot-free, that I ask the Chancellor of the Exchequer to consider this question.

Sir Luke White: I do not think that the Amendment to the Amendment is in any shape or form a practical proposal. The hon. Gentleman (Mr. Wedgwood) who moved it must admit that his proposals would simply allow every rating authority throughout the country to either carry out or abstain from carrying out his principles if embodied in an Act of Parliament. I think we should have more confusion then than we have at the present time with regard to local taxation. I now come to the Amendment before the House. If it is pressed to a Division I certainly shall give my vote in favour of it, but I hope and trust that the Chancellor of the Exchequer this afternoon will make an announcement that some Grant will be made to meet the great expenditure which is now being borne by the local ratepayers in regard to national Services.

Mr. Walter Long: The Chancellor of the Exchequer is to be much sympathised with. As the result of the Debate to-day he has had a variety of counsels given to him from both sides of the House. Taking those of his own side first, the hon. Member for Newcastle-under-Lyme (Mr. Wedgwood), with splendid disregard for the history of the rating question, told him and the House that as the land had always borne the rates, they were an hereditary burden no one had any right to complain of, and that they

should at least be continued, if not increased. I understand that the hon. Member for Bow and Bromley (Mr. Lansbury) took exactly the reverse view. He said that the rates are paid by the unfortunate occupiers and not by the landlords, and that therefore they ought to be put on the landlords. These are decidedly conflicting views, and I sympathise with the Chancellor of the Exchequer in the difficulty with which he is confronted by the common ground of action between the different proposals made to him by his supporters. On this side of the House the same difficulty is to be found, because my Noble Friend (Viscount Helmsley) advocated a local income tax, while other friends of mine criticised that proposal and pointed out, what I believe to be the true view of the case, that that proposal is not one that could be entertained by any responsible Government. I believe it is not practicable and that it will not have the effect which they and others desire.

When we started the consideration of this difficult question it was held that there were two different ways by which the burden of local taxation might be relieved —one by continuing and improving the system of subventions, and the other by allowing local authorities to find some fresh sources of revenue for themselves. That second proposal, for which many of us on this side of the House had considerable favour, has been practically destroyed by the action of the present Government, who have drawn into the Imperial net new sources of taxation while they have by their legislation constantly cast upon local authorities the burden of fresh expenditure. They have failed to keep up the contributions out of the Exchequer, and, in addition to that, they have deprived local authorities of any chance of securing new sources of contributions for their own expenditure. By their own action, consequently, the situation has been worsened.

Take the latest example, a wholly excellent one, of which I read in the papers the other day. The Road Board propose to allocate a sum of over three-quarters of a million with a view to making a new approach to London on its western side. But the estimated cost of this new approach is said to be something about two millions sterling, and I would ask where is the rest of the money to come from? How is this great national improvement, because it is a national improvement, as anybody who knows anything about the western approaches to London will admit, to be provided for. Undoubtedly in view of the present congested state of our traffic, a great central roadway would be of enormous assistance in aiding the circulation of trade. My question is, how is the difference between the Grant from the Road Board and the ultimate expenditure to be met? Of course it can only be met by an increase of the rate.

Mr. Wedgwood: It can be obtained from the land values adjoining the road.

Mr. Long: I know that if the hon. Member had his way, he would like to play the part of Cromwell; he would like to clear out of the House of Commons all these baubles and remain here by himself. By a wave of his wand he would bring about the millennium, and we should have all these roads and everything else that was necessary by the simple form of a tax on land. He told us just now that he meant no harm to the owners and occupiers of land. On the contrary, he is a real beneficent fairy who desires not merely to provide for all this expenditure, which puzzles Chancellor of Exchequer after Chancellor of Exchequer, but to do it is such a such as the contract of th but to do it in such a way as would really add to the peace and comfort and prosperity of the land-owning classes. All I can say is that the hon. Gentleman has been preaching this doctrine for a good many years, in and out of the House, and I do not think he has yet found any unfortunate flies amongst the land-occupying classes who have been in the least inclined to walk into his parlour. I think they know very well that if he did become possessed of the powers to which I have referred, and were to bring his own special reforms into existence, he might make new roads and confer many benefits upon the country, but he would absolutely destroy those classes who are dependent upon the land for their living at present. Therefore I do not think his remedy is likely to attract large attention

We want to know what evidence this Committee are taking. We hope that every effort will be made to get an early Report from the Committee. The Chancellor of the Exchequer will say it is impossible for him or any Minister to press the Committee to come to a conclusion. At all events, the effect of this Debate will show, I hope, that the Committee should present their Report with as little delay as possible. Therefore I ask the Government not merely to tell us that they sympathise and realise that the difficulties are genuine, but that they will, as soon as they can get the Report—and may it be very soon—deal with this question in a large manner, realising that the grievance of the rate-payers is very large.

Mr. Lloyd George: I must say that I was rather disappointed at the speech made by the Mover of the Amendment, who has first-hand knowledge of this subject. I was disappointed that he did not rather give the House the results of his experience and the real history of the subject rather than devote his time to a mere party attack, which is futile and barren when discussing this exceedingly difficult problem. It is not quite as simple as some may imagine. One hears the suggestion made that the whole problem would be solved by contributions given out from the Imperial Exchequer. We have heard a great deal about the perial Exchequer. demands made on local authorities to carry out reforms and improvements in one direction and another. But the demands are not confined to municipalities. Anyone who has been at the Treasury knows perfectly well that there is not a day when there are not demands coming from all quarters of the country for Grants for one purpose or another from the Imperial Exchequer. These demands, if granted, involve expenditure. However strong may be a Chancellor of the Exchequer's views with regard to these demands—I do not care who he is—he cannot resist the whole of them.

The tale we have heard about pressure upon local authorities is the tale which every Treasury can tell, whether it is an Imperial or local one. It is not a question between the Imperial Treasury and the local one. The grievance is as between one ratepayer and another.

Taking the question of subsidies for Grants-in-Aid, if at the time the subsidy is made you had in the same Bill a proposal for raising the money, if the tax and the Grant were contained in the same Bill, I do not think there would be found the same keenness for Grants-in-Aid. That is really what the difficulty is. You have always got the pressure of the expenditure of the money in one measure, and then comes the proposal for raising the money, and those who are perfectly unanimous in their pressure for spending the money are equally unanimous in resisting any measure for raising it. That is why we object to anything in the nature of an interim report which will simply suggest an additional Grant of one or two or three millions to the local exchequer. When the question comes to be considered, it has got to be considered all round; it has to be considered with a view to the best method of raising the money as well as with a view to the merits of the position between the local and the Imperial Exchequers.

The suggestion has been made that we should take over as national Services such matters as education. That, on the face of it, is a very popular proposal, but just reflect upon what the effect would be. When a Service is a national Service there is competition between the localities for expenditure. Suppose you made the whole of the education Service of this country a national Service, you would have competition between localities for schools and representations from local authorities as to the desirability of extending schools, enlarging them, and increasing the cost of the staff, and in a very short time expenditure would be double what it is at the present moment in this country. Now you have a check when part of the expenditure is borne by the persons who control the expenditure.

I have indicated that in the judgment of the Government it is not so much a question between the Treasury and the municipalities as a question between one individual rate-payer and another; and when pressure is going to be put upon the Treasury to make such Grants, it is only an indirect method of squaring the account between one ratepayer and another. By coming to the Imperial Exchequer for a contribution you are able to get something out of personalty;

you are getting something out of the Income Tax, you are getting something out of the working man: it is not therefore a question between the two Treasuries; it is rather a question between two classes of the community, and if you are able so to reform your rating system as to make it possible for municipalities within their own area to equalise the burden, there will not be the same case, and there will not be the same demand upon the Imperial Exchequer, and I am not sure that that is not the method by which we ought to seek to remedy the present situation. The present method, I think, is perfectly extravagant and a very haphazard one.

It is often used for the purpose of increasing expenditure, because one Treasury has got the responsibility of raising the money and the other treasury has got purely the responsibility of spending it. It is a thoroughly bad principle. On no conceivable business principle is it warranted, and I feel that what is wanted, if we could possibly have it, is an impartial, full, and non-partisan consideration of the problem of the best possible method of getting people to pay according to their means for the rates as well as the taxes. I would not like to prejudge the consideration of the subject. The Noble Lord said something about the local income tax. That is a very much more difficult subject than it appears at first sight. There are two objections to it. One is that you destroy a very important weapon which the Treasury have got now for the purpose of raising funds for the Exchequer. The the purpose of raising funds for the Exchequer. moment you hand it over to the locality it ceases to be a great Imperial source. The second objection is that it is almost impossible to raise a local income tax. Supposing you have got a local income tax in London you will find that the taxes are pretty high in London, as they are in the large cities of Germany.

All a man has to do is to live outside the area to escape. While the income tax burden falls upon the people who live in the area the man outside it escapes. I was very much attracted by the local income tax at first, but when I looked into it I must say that the difficulties which suggested themselves seemed almost insuperable. Then there has been the proposal of a local death duty. I think there are difficulties even with the local death duty of a very serious character. It seems to me, as far as I have been able to examine the problem, that the real trouble is that the municipality has only one method of raising money. If a municipality wants more money for any purpose it has got to put it upon the basis of a local assessment. It has no fair means of taxing men according to their resources.

What is wanted, to use a phrase which has been made popular in some quarters, is the broadening of the area of taxation in a municipal sense. I am not suggesting an octroi duty, for that would be a very unfair method of levying taxes and a very unpleasant one, but there ought to be a means of broadening the area of taxation so that the responsibility for the expenditure will fall upon the people who have eventually to levy the new rate. That is what you want. If the Chancellor of the Exchequer spends more money than the revenue he has got he knows he has to face Parliament and impose additional taxes. That is a very obnoxious duty to cast upon anyone. But that is exactly what you ought to do with the municipality. You make them feel that they are spending too much money, and that they themselves have got to levy the rate and not come to the Exchequer for a subsidy or Grant. These are things which I hope the Committee will examine, and examine thoroughly. I was asked that the Report should be made expeditiously. I hope the Report will be made soon, but what I am much more concerned about is that it should be the result of mature reflection, that they should consider it thoroughly, that the work should be very well done, and that we should not have a patched-up Report which we cannot depend upon. The hon. Gentleman opposite is very anxious that the evidence should be published. I have not had time to consult the Committee upon it, but I believe they have examined a considerable number of witnesses. I believe an official of the county council is going to give evidence before the Committee. I do not see any objection at all to the evidence being published, none as far as I am concerned: I think I have

dealt with most of the points raised. I am not going to enter into the argument between the Noble Lord and the Member for Newcastle-under-Lyme on a question which is of very considerable moment but which on the whole I think is irrelevant to this subject unless the hon. Members imagine that the Government are going to propose a single tax upon the land and upon the sites of this country. is an Amendment down in the name of my hon. Friend which urges the case for the valuation of sites. Friend is very anxious that the valuation should be expedited. I think that is in the interest of everybody. It is in the interests of the revenue, because naturally you cannot collect the whole of the revenue until the valuation is completed, and I think it is in the interests of the landlord as well to have an end put to his anxiety and to get a period put to his suspense and to know exactly where he is. are being taken to expedite the valuation and to complete it as early as we possibly can.

My hon. Friend will not expect me to express any opinion upon the latter part of his Amendment as to the question of local taxation. I am anxious not to express any definite opinion until the Committee reports. It would not be fair because that would be expressing an opinion on the whole case before we have got the report of the Committee that has been appointed expressly to advise the Government on that particular subject. As my hon. Friend knows, facilities have been given to put their side of the case before the Committee, and all due weight will be given in the report of the Committee to his evidence as well as to the evidence of others who made suggestions for the consideration of that body.

Mr. Bonar Law: My sole reason for rising is that I disagree with the right hon. Gentleman on one point which he made several times. He spoke as if this were a question between the ratepayers solely, and it is to express my disagreement with that view that I have risen. It is really not solely a question between ratepayers. It is quite true that where a municipality is wealthy enough by itself to cover all the expenditure, it is a question of the ratepayers; but everybody knows that the tendency has been for areas to exist where the population all round is so poor that, however the burden is divided between the ratepayers, it is not possible——

Mr. Lloyd George: I accept that.

Mr. Bonar Law: That is the only point I wish to put. That is one of the main difficulties. When we remember that these charges, which have been described as national charges, and which we all recognise to be such, are imposed by the House of Commons, then however much truth there may be, and there is a great deal, in the contention that you must have some local control in order to keep down expenditure. It is equally true that there are many districts which cannot bear these burdens on their own ratepayers alone. It is therefore an urgent problem that in some way or other this House, which imposes the burden, should find some method of alleviating the burden which it imposes.

Mr. Cassel: In regard to any of the proposed schemes, apart from the suggestion of a local income tax, the difficulties of which I fully admit, how does the right hon. Gentleman propose to make the man who derives his income from foreign investments pay his fair share?

It is not, as has been pointed out, a question as between ratepayer and ratepayer, but it is a question as between ratepayer and taxpayer. And why should the man who invests his money in land or railways in the Argentine not make the same contribution to education, the main roads, and the police of this country as the man who invests his money in English railways, or Consols, or other English securities? This point has nothing to do with Free Trade or Tariff Reform, and I think it is one that the right hon. Gentleman ought to keep before him when he is considering this aspect of the question. Any attempt to rate site value or anything of that kind would not in the least tend to bring in as to his fair share the man who invests his money abroad:

We were pleased to hear that the right hon. Gentleman is going to publish the evidence. I take it that the evidence will be published at once.

Mr. Lloyd George: No, I did not understand that.

Mr. Cassel: I understood the right hon. Gentleman to say that it would be published.

Mr. Lloyd George: I understood the right hon. Gentleman the Member for the Strand (Mr. Long) asked that the evidence should be published when the Committee had finished its sittings. I did not understand him to ask that the evidence taken up to date should be published.

Sir Edward Carson: That was what was asked.

Mr. Lloyd George: Then I must consider the matter. I do not want to have any misunderstanding about it. I understood the right hon. Gentleman to ask that the evidence should be published when completed, but now I understand from the right hon. and learned Gentleman opposite that he asked to have it published up to date.

Sir E. Carson: I am only giving my understanding of what he said.

Mr. Lloyd George: I will consider whether it can be published in the interim.

Mr. Hicks Beach: I am glad to realise, from what the Chancellor of the Exchequer has said to-day, that he fully appreciates our grievance. The right hon. Gentleman told us that the object of any reform of local taxation ought to be to get at personalty as well as realty, and he mentioned something about a local income tax. I do not think that is quite so simple as it appears on the surface. How are you going to deal with a man who has a business in the city and pays his rates in another area outside? What is going to happen then? Is he going to pay the local income tax twice over, or is the city to demand the whole amount and the county get nothing? Take the case of a man who happens to have a house in London and one in the country as well. Who is going to get his local income tax? Is St. George's, Hanover Square, or the county in which he happens to reside? Simply because a man happens to reside, either for business purposes or for the purposes of his duties here, in two parts of the country at the same time, is he to be taxed twice over? I think the Chancellor of the Exchequer will agree that the question of a local income tax is not so simple as some people try to make out.

The hon. Member for Newcastle-under-Lyme (Mr. Wedgwood) has, of course, advanced a panacea for all these troubles. His one simple remedy is to have a tax on land. I should very much like the hon. Gentleman to tell us what would be the actual effect on the rural districts, or urban districts with a rural fringe, of these alterations in the system of local taxation. As far as I have been able to understand it, the effect will be practically to take away the burden from the factories, workshops, and houses in a particular area and put the whole burden on agricultural land. That is by no means a pleasant prospect for those who happen to own agricultural land. Those who own and cultivate it know perfectly well that if they have to bear this burden it will cripple their power of developing the land.

Captain Morrison-Beli: I am sure the country and the ratepayers will not be satisfied with the situation as it has been left by the Chancellor of the Exchequer. I know there are great difficulties connected with it, but there is a very strong grievance in the country on the matter. In the country districts there is a very strong feeling in regard to this, and the ratepayers of the country districts feel that the rates are being increased in a manner over which they have not sufficient control, and that is one of the greatest grievances. We are told that we in the country districts do not provide sufficient cottage accommodation for those who have to work on the land. That, again, is a very difficult point: If you provide a couple of cottages

at a cost of £400 you are immediately rated on them. All that makes it very much harder for a man to build cottages. In my part of the world forty-eight cottages have recently been built by a company, of which I am a director, and practically a new village has been made. Naturally the district council has taken over the drainage system and also widened the road which passes between the cottages. The first result of that is that the rateable value has to be raised, and I get complaints from two or three people in the district that it is raised, and they have to pay more rates, and I cannot blame them for it. At the same time, it is a great asset to the community having these good cottages to live in, and I feel quite sure they would not complain if they had not too heavy a burden to bear already.

Mr. Wedgwood's Amendment to the Amendment was put and negatived. The House then divided on Mr. Hayes Fisher's Amendment, which was defeated by 184 votes to 106.

Friday, 23rd February.

SMALL OWNERSHIP.

Mr. Stanier: I beg to move, as an Amendment to the Address, at the end, to add the words:—

But humbly regret that no mention is made in the Gracious Speech of an intention on the part of His Majesty's Government to develop a system of small ownership of land, with practical opportunity for existing tenants to acquire their holdings on the basis of voluntary sale and purchase.

I rise to move this Amendment with the knowledge of the grave responsibility which it entails. From different remarks that have been made, I judge that there is a little difficulty in the minds of some hon. Members as to what I mean by this Amendment, but it is absolutely clear that what I want to bring up is the question of the small ownership of land. This is no new subject in this House. It has been brought before this House on a great many occasions. There have been no less than two Departmental Committees appointed to go into the whole subject. Both of them have been very well worked, and they have been very clear in what they have advocated. The one in 1906 clearly defined itself, and the one in 1912 has even more amply defined itself. Both have advocated that purchase should be the object in view. The terms of reference of this Departmental Committee are the clearest that have ever been put before any Departmental Committee appointed by any Government.

I will go back again to this report, the last Departmental one, issued in this year. It gives suggested ameliorations on several minor points, and paragraph 60 states that:—

Of all the remedies which were advanced by witnesses who came before the Committee to alleviate the grievances under which the tenant farmer was alleged to be suffering, none were advocated so strongly as the scheme by which the tenant should be enabled to purchase the farm by the advance of money by the State. It is clear from the evidence that the main thing which the tenant farmers desire is to be able to remain on their farms, and it is usual when the farmer is unable to remain as a tenant owing to the breaking up of estates, that he desires to become the occupying owner.

I do not think you can have anything clearer than that. The report brings forward a scheme of Sir Edward Holden's. He proposes to start a bank which is to lend out money at $3\frac{1}{4}$ per cent. or $3\frac{3}{4}$ per cent. for sinking fund and management, and the whole pith of the thing is that only four-fifths of the value of the farm is to be lent. We ought to give the farmer better terms than that. The report ends by recommending that there should be State-aided purchase. But, after we have had all this, we find nothing on the subject in His Majesty's Gracious Speech from the Throne. I told you that consternation reigned in many parts of the country at the great break-up of these estates:

The great question of ownership is one that can be argued so that there is no answer left to those who oppose it, because, I contend, ownership gives freedom of cultivation greater than any other scheme. It gives security for outlay. It gives an incentive for industry, energy, and enterprise that no tenancy argument could give. An ownership allows the owner to devise his holding to whom he likes. Rents would remain and could not be raised. Farming would be better, the output of food more, and national advantage would be thereby gained. If you wanted examples of the advantages of ownership as against tenancy, I could show you examples in different parts of the country. I could take you to Worcestershire, where I used myself to be a tenant farmer, and I could take you to farms in Shropshire, where I could show you farms which would prove every word I say up to the hilt. There are farms in these counties which were in the hands of tenants, and are to-day in the hands of owners, where in days past few men were employed, while to day there are five men working for every one in the past. The frame of these farms is twenty times more than it was, and the trade five men working for every one in the past. The produce turnover is in consequence twenty times more. of the neighbourhood also is thereby increased.

We are often told that the great object of politicians ought to be to get people back to the land. I will ask those who advocate tenancies why have they left the land? One great reason is the want of opportunity for advancement. We also acknowledge that there are want of suitable rural education, want of employment, and scarcity of cottages in the rural districts. But I think it easy to prove that if you got legislation for ownership it would deal with those points. Just as many people have left the rural districts of England and Wales and Scotland as have left the rural districts of Ireland. But owing to the legislation which has been passed for Ireland the people are now remaining there.

If you look at some of the Government Papers you will find that the management expenses of State tenancy, through the county councils, has been 15 per cent. That is for management alone, and it has nothing to do with rent, sinking fund, or capital expenditure. If you take the average estates of this country worked by private owners, you will find that the management expenses are much nearer 5 per cent. What the farmers dread more than anything else is the great question of officialism. Officialism is not practicable in farming, if it is practicable anywhere else. Rents under the county councils have been between 4½ per cent. to 5 per cent. on the outlay, and that is one of the reasons why at the present moment many good farms cannot be worked profitably.

Mr. Jesse Collings: I beg to second the Motion.

The number of farmers obliged to leave their farms is immense through the change of ownerships. a pathetic side to it, a sentimental side to it, and sentiment fortunately after all guides the affairs of the world more than anything else. Many of those men, and their fathers before them, have tilled their farms for one, two, and in some cases, three hundred years, and now they are called upon to quit the homes in which they were reared. I have received scores of letters from tenant farmers setting forth these hardships and asking for a remedy. My hon. Friend (Mr. Stanier) referred to the Bill for the purchase of land which has been before this House for several Sessions, and which will be again introduced. They say that their demands and wishes are embodied in that measure. The measure is a very simple one. It is that where farms are sold over the heads of the tenants that the whole of the purchase money should be advanced by the State on the lowest possible terms—I will not mention the terms—that the State could afford; the principal with interest and sinking fund to be repayable during a certain number of years, after which the payments cease. The 1908 Act was a tenancy Act pure and simple, but it incorporated the Act of 1892, which does offer purchase, but it requires 20 per cent. to be paid down, and that is useless for the labourers and others who cannot afford to do so. I brought forward for some years a Bill to do away with that condition and to advance the whole of the money, but the Government of formed the most absolute and bitter appearance. offered the most strenuous and bitter opposition.

We are living in a fool's paradise at the present time through our neglect of agriculture. No nation, ancient or modern, ever survived for long in the front rank which did what we are doing—that is, sacrificing agriculture to what we are pleased to call money-getting and commercialism. If what I say is true, all of us, without regard to party, should insist that this reform should be carried out; otherwise we shall be too late. What answer has the right hon. Gentleman to make? I will not take up the time of the House by enumerating the enormous degree in which the social problem in our midst would be solved by the reform we are advocating. We are spending millions a year on unemployment, on pauperism, on the defective in mind and body. The falling birth-rate, the increasing emigration of one of the great assets of the nation, in the form of the pick of our rural population, and other evils, would be stayed by the carrying out of these proposals under discussion.

The Act of 1908 does not touch the fringe of this question, and for the purpose of getting people on the land it is expensive, very expensive. No doubt there will be talk about the risks to the State, but the land being irremovable property, and, therefore, subject to all sorts of taxation, and always remaining, it constitutes a great security to the State, which has a first charge on the holdings on which they have advanced the money to buy. Not only that, but that security increases every year as each instalment is paid. I have heard it often advanced that the State would pay an excessive price. That is ridiculous. The procedure of the Board of Agriculture under this Bill, if it became an Act, would, when the landlord and tenant are agreed upon the price, send two valuers down, and they would say whether the price agreed upon was about right, and I think the State would run no risk of loss by accepting their value.

Mr. Ellis Davies: The hon. Gentleman (Mr. Stanier) made a quotation from the Report which I submit is wholly misleading. He read a paragraph dealing with State-aided purchase, but he omitted the last sentence which considerably modifies and alters the meaning of it:—

Of all the remedies which were advanced by the witnesses which came before the Committee to alleviate the grievances under which the tenant farmer was alleged to be suffering, none was advocated so strongly as a scheme by which the tenant should be enabled to purchase his farm by the advance of money by the State.

The last item in the paragraph is:-

There is little desire for ownership in itself, and it is only advocated as an alternative to being turned out of his home.

The whole case resolves itself into a question not of the ownership of land advocated by the hon. Member opposite, but whether ownership is itself desirable. Most of the witnesses were against absolute ownership.

I was surprised to hear the English tenant farmer say he did not desire to buy his property, because I had always understood from the speeches of hon. Gentlemen representing agricultural constituencies that they were burning for an opportunity of acquiring their land and of becoming own owners. But the tenants one after the other said they would not purchase except on present rentals. What does that mean? It really means the owner of the property, very often a trustee, is to accept less than the market value. Does anybody really suggest that an English landowner is prepared to sell his land to-day for less than its real value? Not only that, but there was evidence before the Committee that in a very large tract of country rents would be put up by 20 per cent. I am here to point out that there is no such desire, and I can only point to the evidence before the Committee and to the fact that practically everyone agreed that a scheme of State-aided purchase would only be of assistance to little more than 10 per cent. of the tenant farmers. In Wales a large number of men own their farms, and I am sorry to say they are exceedingly poor. There has been a remarkable book published recently on Belgium, in which the position of the tenant in Belgium is summed up as follows by Mr. Rowntree:—

Ample means of transit, a good system of agricultural education, and co-operative societies, including the provision and the insurance of live stock at very low rates. Surely with all these blessings their lives should be almost ideal. But is it? A closer acquaintance with the small holder is that though he seldom, never perhaps, suffers from want, he generally lives roughly, and, except in winter, works unreasonably long hours.

Let me add what he says with regard to the position of the occupying owner:—

The peasant proprietor is left in a very similar state to that of the tenant. Both live sparingly and work extremely hard to make a living.

And the reason for that is this: the smaller the farm the greater the demand for the holding, and the greater the demand the higher price paid; and, in consequence, the higher interest or its equivalent in rent. It is the experience in Ireland, and in practically every other country, that the creation of small holdings means a greater demand and a consequent increase in the rent.

Mr. Barnston: To-day is not the time to go into great details, for, after all, we are discussing the principle. May I mention a few of the conditions on which a State purchase scheme, to be of any use, would have to be carried through? In the first place, I think care must be taken that the State incurs no loss. In the second place, I should say that the amount of the purchase money should be voluntarily agreed upon between the owner and the sitting tenant. I think that is important, for this In selling farms you do not want the tenant to pay for any improvements he has made. Therefore, I think it is important that the price should be agreed upon in that way, because you do not want the tenant to pay for improvements he has made through his enterprise and capital. Thirdly, I think the tenant should be able to pay back to the State the money that has been advanced, though not all at once. The scheme which I would advocate would be one of a reducible mortgage, and I would suggest that no advance should be made by the State unless the Board of Agriculture certified that the amount of the purchase price is not in excess of the value of the holding.

Mr. J. Parker: I cannot claim to know a great deal at first hand about agriculture, but I rise to address the House because I was a Member of the Committee whose Report and recommendations have been criticised this afternoon. I have looked carefully at the Amendment moved by the hon. Member (Mr. Stanier), and I fail to see exactly what the point of it is. It expresses regret because the Government have not developed a system of small ownership of land. It is not my business to defend the Government, but it seems to me, that so far as the Board of Agriculture is concerned they have been assisting hon. Gentlemen opposite to the utmost of their capacity in this direction. The Committee whose Report has caused so much discussion this afternoon was not a very united Committee, to say the least of it. There are half a dozen reports or reservations among a dozen men, and you cannot say that such a Committee was unanimous in regard to anything. I am absolutely opposed to the personal ownership of land. Altogether apart from any "ism" or party feeling, I am opposed to it on these grounds: I claim that the large majority of British tenant-farmers to-day are not in a position to purchase their holdings unless the whole of the money is to be found by the State. If the State is to find the whole of the money at a rate which does not pay in carrying out the scheme, then you are going to impose a tax on the industrial community in order to relieve the British farmers in the first place; but, in reality, what you are going to do is to tax the town communities in order to meet the price at which the British landlord is going to sell. I do not expect that hon. Members opposite will approve of the proposition being put in that way. It was stated by the hon. Member for Tavistock (Sir J. Spear), with regard to the large

estates that have been broken up, that this was done because of a feeling of alarm. Let us examine what is that alarm. One of the witnesses (Mr. C. P. Hall), who I think was agent for the Duke of Bedford, was asked as to the cause of this particular alarm. The evidence will be found on page 73 of the Blue Book. He was asked whether the estate for which he was agent had suffered in any sense as the result of the Budget of 1910, and his reply was a definite one, that it had not. But he said that the apprehension which they had was with regard to future legislation. What is the real tax in this country which is forcing landlords to break up large estates? If there is any particular tax that is responsible at all it is the Death Duties, and not the Death Duties which have been carried during the last few years, but the whole principle of Death Duties. I think that that particular form of taxation is a very wise one.

Mr. Hamersley: Why are they selling now?

Mr. Parker: They are selling now because they can get a better price at the present moment than at any time during the last twenty years; otherwise they would not now be selling. The same gentleman told the Committee that although they were receiving only 15s. 3d. per acre for rent on that estate they could raise the rents by 20 per cent. without a single tenant making any objection. In answer to the question, why do not they do so and get the best rent for the farms it was said that the individual duke or landlord does not want to risk the odium of raising his rent, and therefore he sells the estate and shifts the white man's burden on to someone else to stand whatever odium there may be with regard to raising the rent. It is necessary that those things should be stated and understood as the real cause for alarm, if there has been such alarm, though I doubt very much whether that is the reason at all why estates have been put into the market. It is suggested to us that there is some particular virtue in the ownership of land. Of the witnesses who came before the Committee, I am sure that there were not more than one or two, if indeed there were any at all, among the tenant farmers who said they desired to own the land. The only people who desired to own the land were the people who were afraid of a change. Some of them, I presume, have good landlords, and they said, "Leave us as we are: we are all right. If we had to choose between that and being turned out, then, of course, we will purchase, if compelled to, but we cannot afford to pay any more in sinking fund and interest than we are now paying in rent.'

Hon. Members opposite say that the landlord to-day is letting to the tenant at a rate which does not yield him a fair return for his money. They also say that the State is to bring forward a purchase scheme which is to enable the tenant by the same payment to get possession of his land. Who is going to pay the difference? What the landlord takes to-day he takes in rent. The State out of the amount which it is to charge the tenant for interest and sinking fund is to get no more than the landlord gets to-day. Therefore the taxpayer who is not a tenant farmer is to be called upon to buy the farm for the tenant farmer. is the position underlying what we are asked to do this afternoon by this Resolution, by the recommendation of those people who say that the tenant farmer should be put in a position to purchase his farm at a price which is no greater than he is paying to-day. I signed a brief reservation myself to that Report. I do not believe it is in the interests of British agriculture for the tenant farmer to own his own farm. I am satisfied that the majority of British farmers are not in a position to spend the purchase money without impoverishing the farm or without sweating the labour which they employ. Either of these things is bad, and my knowledge, I admit derived through books, of what obtains with regard to peasant proprietorship in France by no means justifies me in coming to the conclusion that private ownership means an easier or a better life for the agriculturist than his being a tenant, whether it be a tenant of the State, or whatever tenancy there be. These are the reasons why I refused to sign that portion of the Report which recommends this scheme of State ownership; but this particular scheme that is advocated is a scheme under which a kind of banker has to be set up which the

State is to guarantee. The banker is somehow or other to make a profit as between the State and the tenant, yet the tenant is to get his land at slightly more, including the purchase of the freehold, than the rent he is paying to-day.

I should have defined this particular scheme as a scheme for putting money into the pockets of the bankers more than into the pockets of agricultural tenants. I would have nothing to do with it. I believe it to be a bad thing for the tenant farmer, and certainly a bad thing for the State, while the banker gets what there is to be obtained. Hon. Members opposite, when they speak of the effect of the Budget taxation upon the land, accuse some of us on this side of the House of wanting to do things which would injure British agriculture. My Friend behind me and myself would put a tax on all the land we could. we put a tax upon land, we would relieve the land of certain burdens which it has to bear to-day. The tax would be upon the land value, and burdens would be removed from improvements, so that the position of the tenant farmer would be materially better than it is now, whatever might be the position of the landlord. I shall vote against this particular Amendment. I do not think individual ownership is a practical thing for the tenant farmer, and I am sure it is not good for the State. The effect of it must necessarily be to starve the land, to reduce wages, and to increase the number of hours the farmer and his men have to put into their work. All these circumstances have their effect on a business where there is too little capital to work with, as is the case with the tenant farmers It is calculated that not more than 10 per cent. would take advantage of this scheme, but I think it would be a good deal nearer the mark if we were to say two per Wherever, whether in the business of a tenant farmer or any other business, you have a lack of capital, owing to the purchase money being invested in the land, leaving to others the task of working the undertaking, the result must be the starvation of the particular industry concerned. In no case would that be more likely to be the experience than in farming, and for those reasons I am absolutely opposed to the Amendment.

Captain Weigall: Hon. Members opposite all over the country have gone about saying that what is known as Lloyd George finance has not hit the agricultural community. The whole of the evidence given by those who are qualified to speak on this matter has certainly been to the contrary effect. Hon. Members opposite must know that the landowner is a man first and not a philanthropist, and if his property appreciates in value he is ready to sell it. Mr. Hall's evidence alone, without any other evidence, is sufficient to prove that it is not the appreciation of the value of agricultural land that has induced the landowners to sell. In my own experience, I know perfectly well the views that animated the landowners whose property I had to sell. They said to themselves: "We have been selected by the Government of the day to have imposed upon us burdens that other sections of the community have not got to bear. Therefore the time has now arrived when we must sell, even though it hurts those who are farming our property." I suppose everybody in the House will agree that you are not entitled, and that no responsible Government is entitled, to advance funds which are provided by the whole of the taxpayers of the country for the relief of any one section of the community. That is a broad principle, but, so far as agriculture is concerned, you have to deal with an industry in which forces operate which do not operate in any other industry. I do not want now to go further into that question, but let me, in answer to the remark of the hon. Member about Ireland, say that I asked Sir George Murray this question simply and solely on finance. We all know, from the state of the finances of this country to-day, how it has been brought This is neither the time nor the Debate to discuss those things, but suffice it to say that owing to the existing state of the finances of the country at present, the Irish system has not been a success. Purely on finance qua finance I asked Sir George Murray:-

Many witnesses have said what is done for the Irish farmer ought to be done for the English farmer?

His answer to that was !-

There is a great deal of difference between the position of the selling landlord in Ireland and the selling landlord in England. It is almost a misuse of language to apply the same term to both. The landlord in Ireland, as everybody knows, is really very little more than a rentcharger. In England, he probably supplies at least half the capital.

That is the answer to those who ask why you should not have the same thing done for the English tenant farmer as we have done for the Irish tenant farmer. positions are not analogous in the least. We talk a great deal about getting people back to the land. I say if you can only keep the people on the land and out of the slums, which has been the product of commercialism, you will improve your national character, you will improve your national physique, you will improve the virility of the nation; and, I ask, is not that an asset worth even a half per cent. in a banker's scheme for State-aided purchase? I am perfectly free to admit that on pure financial grounds that that scheme cannot possibly be defended, but there are grounds that I say are of far more value to the country as a whole than purely pounds, shillings and pence. I have spent the whole of my life in the agricultural community. I want to see agriculture the predominant industry of the country. After all, the health and wealth of the nation depend on it more than any other, and I do feel that anyone who reflects on this aspect of the question must realise that the taxpayer as a whole must be prepared to place his hand in his pocket to a certain extent in relief of the agricultural industry. I am happy to think that agriculturists as a whole can congratulate themselves that the office of President of the Board of Agriculture is in the hands of a man who is sincere in his endeavours to help the agricultural industry, and I believe that the right hon. Gentleman will give his greatest enthusiasm and devote his greatest energies to the endeavour to make it, as it should be, the predominant industry in the country. I am perfectly certain that when the Government passed their Land Tax legislation they never for one moment realised the effect it would have on the landed interest. I am not going to accuse them of imposing this taxation wilfully on any one section of the community, but now that they see what the result has been on our greatest industry, I most strenuously appeal to them to endeavour, on the lines of the Departmental Committee's Report, to restore the feeling of security that their land taxation has taken away.

Captain Murray: My purpose in rising is to speak on this Amendment from the point of view of Scotland, I am not quite certain whether the Mover intended that it should apply to Scotland. I can see only one Scotch Member present on the opposite side, and he for the moment is sitting below the Gangway, perhaps to show his independence on this particular point. I do not see any other Scottish agricultural Members present to support the Amendment from the Conservative point of view. I am somewhat surprised at this, because it is not very long ago that the late Leader of the Opposition, speaking in Aberdeen, said that the extension of the system of small ownerships in Scotland was one of those causes which were very dear to his heart. It would be very interesting to know whether or not the Unionist party have now abandoned their policy of small ownerships in respect of Scotland. I do not believe there is in Scotland any general desire for such a system. The reasons have already been given. The small farmer in Scotland does not wish to handicap himself by the heavy burden of purchase. What he desires, above all, is security of tenure.

Mr. Jesse Collings : All the Scottish agricultural associations without exception have passed resolutions in its favour.

Captain Murray: But since the period when those resolutions were passed we have gone through several General Elections, and, with one or two, or, perhaps, three exceptions, the Scottish agricultural community at those Elections have repudiated in the strongest possible manner the system of small ownerships advocated in the

Amendment. What is most essential to prosperous agriculture, on the part of either small or large farmers, is security of tenure. If security of tenure could be obtained only by a system of purchase there would be a great deal to be said for the proposal. I am happy to say, however, that last year we were successful in passing the Scottish Small Landholders Act, which conferred upon the small farmers of Scotland that measure of security of tenure which is essential to their prosperity. Not only that, but under the same Act we secured for the Scottish agricultural community something which is almost as important as security of tenure—namely, a fair rent. Therefore, from the point of view of Scotland, the policy advocated in this Amendment is not only wholly unnecessary, but is not desired by the Scottish agricultural community. They having secured security of tenure and a fair rent, I look forward, without any such policy as that now advocated, to a prosperous future for the small tenants among the Scottish agricultural community.

Mr. E. Jardine: The farmer, as the evidence given before the Commission shows, does not want as a rule to buy his land, and practically all farmers were unanimous in desiring to remain tenants under the duke, or the lord, or the rich landlord. The farmer is wise in his generation. Certainly, if he come under the county council or the State he would have to pay higher rent, and he would receive much less considerate terms than he receives to-day. I agree most of the farmers do not want to own the land; they would rather be tenants at uneconomic rents under generous landlords, but it is not in the interests of the State that the farmer should be living at these uneconomic rents when we can give him an opportunity of possessing the soil, making him more comfortable, and enriching the nation by increasing the energy and the effort put into the land.

Mr. King: I must point out that the only really practical proposal which we hear from the opposite benches is that the taxpayer should put his hand in his pocket and should find money so that landlords may be paid higher prices than they otherwise could get in order that small holdings should be established. That is the whole object of this Amendment, and that is the reason why we are here this afternoon. Having stated that fact, I think I have said enough to justify my opposition to this Amendment.

Mr. George Roberts: The principle embodied in this Amendment is not a new one, because the right hon. Gentleman who seconded it introduced the same proposal I believe so far back as 1884. Those who care to peruse the speeches then made in advocacy of its aims will find a remarkable likeness to the speeches to which we have listened to-day. We were then told it was a matter of real urgency. It was said that if this principle was not speedily embodied in legislation that our national agriculture would be irreparably damaged, in fact, we were told that the very existence of the Empire demanded its early confirmation. The right hon. Gentleman opposite and his party were in power for some twenty years succeeding the introduction of that measure, and naturally I am inclined to ask why, if this principle was a matter of such extreme urgency, that great party, with its ample opportunities, failed to pass legislation dealing with the matter.

Mr. Jesse Collings: Hear, hear.

Mr. George Roberts: I am glad to have the assent of the right hon. Gentleman in that respect. For my own part, I do not think it will be expected that I shall subscribe to that principle. I regard it as an endeavour to allow landlords to unload their land at enhanced prices. Now we are told on the one hand that recent enactments of Parliament have so damaged the interests of landlords and others that it is absolutely essential that the State should come to their assistance. On the other hand, everybody knows that the state of the land market is exceedingly prosperous. When a municipality or a county council, for instance, propose to acquire land under the Small Holdings and Allotments Act we immediately find that the price of that land has enormously increased in recent times, thereby manifesting, in my opinion, that there

is no real basis in the argument put forward on behalf of the landlords' interest. I think perhaps that recent tendencies have combined to create some apprehension in the minds of the landlords. The valuation of national land is proceeding, and if the statistics now being compiled are available for public purposes, I think they appreciate that it may put an end to the sale of land at unduly inflated prices. It may well be that in anticipation of further developments they are extremely anxious to get rid of land at the present time in order that they may realise higher prices than will be possible in the future. I believe it is perfectly true, as the previous speaker remarked, that a considerable proportion of the national land is under heavy mortgage. I believe this fact is very largely responsible for the large sales which are now taking place. People see that at the present time they can command much higher prices than are likely to endure, and that by getting rid of their land they can relieve themselves of their mortgage liability, and probably have something left to secure to them an income. Hon. Gentlemen opposite who support this Amendment have acknowledged to-day that their whole purpose is to get State money for the assistance of the farming class. Incidentally, I am bound to say I do not think the farmer would get the advantage of it. As far as I am able to conceive the circumstances, the landlord would be able to appropriate it all. We know that before this inquiry the tenant farmers expressed no desire for purchase, and the experience under the Act of 1892 shows that only twenty-nine purchases have been made even with the aid of the State. The small holdings inquiries conducted by the county councils have elicited the further fact that not more than 2 per cent. of the applicants have ever expressed any desire for purchase. They want security of tenure and fair rents.

Mr. Walter Long: As to the suggestion that the State purchase of holdings is going to increase the price of land, I think the hon. Members who have spoken from that point of view have betrayed the most complete ignorance of the farming classes. They talked of the farming classes as if they were fools and unable to look after themselves. The proposal before this House is not that the State should lend money in order to increase the price of land. Hon. Gentlemen who made that statement have themselves controverted and contradicted this assertion, because parts of their speeches have been devoted to saying that landlords are selling because they are getting extraordinarily good prices. If they were trying to sell, or getting singularly bad prices, I think in that case they would hold on to the land, but if thousands of acres were being put up, and if the land was being sold far below its value, there might be some justification for the statement made by the hon. Member and his Friends that we ask them to accept our views because of the unsaleable character of the land or the lowness of the prices obtainable. Hon. Gentlemen are not going to get rid of the fact that stares them in the face, that the increase in the number of sales is undoubtedly due to the anxiety and nervousness connected with recent legislation. What is it we are trying to do? We are taunted by hon. Members opposite that we want to increase the value of the land so as to put money into the pockets of the owners. The point is not that landowners cannot sell, for it is an undoubted fact that the number of sales is likely to increase rather than decrease, but you are brought face to face with the fact that, unless something is done, a considerable proportion of the present occupying tenants will have to give up their farms. That is really the question which this House is asked to consider to-day. I do beg hon. Gentlemen, whatever may be their tendencies in regard to land and landowners, to realise that this is a national question and not one which affects either the landowner, the tenant farmer, or the labourer alone. other day we were discussing the question of rates, and the hon. Member for Newcastle-under-Lyme (Mr. Wedgwood), who is always courteous and kind in his language but quite decided in stating his views with regard to land, did not hesitate to tell us what he thought ought to be done in regard to rating. It is not only in respect of Government legislation, it is not only in respect of the Death Duties, that this fear is entertained. There have been lively altercations more than once between the Chancellor of the Exchequer and my hon. Friend the Member for the

Chelmsford Division (Mr. Pretyman) upon the Land Taxes. It has been stated that there is no evidence at present that an extra burden has fallen on agriculture in consequence of these taxes. It is undoubtedly true up to the present time these particular taxes have not fallen on the agricultural landlord. But what does the Chancellor of the Exchequer say? The right hon. Gentleman has stated the case from a totally different point of view. When it was stated that the Budget of 1909-10 had done no harm to land, my hon. Friend replied to the Chancellor of the Exchequer, "Wait a minute, it is not by the revenue produced to-day or to-morrow that you must judge them."

Mr. Leif Jones: They do not fall on agriculture.

Mr. Walter Long: How do you know and how do we know? If the hon. Member will forgive me, I prefer to take the language of Members of the Government themselves to that of any of their supporters. I have no doubt that the hon. Gentleman himself has most beneficent intentions with regard to land, but there are Gentlemen who sit near him who are just as competent as he is to pronounce on this question, and I do not think they share his views. It is impossible to hold that they have tender intentions towards landowners, for they have not. We know perfeetly well that the Government have started on a new system of taxation. We know that they claim that they are going to get vast revenues out of this taxation in future. Men would be more than human if they did not look upon all this with apprehension and anxiety, and if they did not say, as they do say, that it is not wise to have all your eggs in one basket. However much you may dislike the idea, unquestionably the existence of this new method of taxation is the main cause which has led to the increase in the amount of land which is put upon the market for sale.

Mr. Beale: And bought.

Mr. Walter Long: I presume it is bought by someone if it is sold.

Mr. Beale: If it is bought there is no apprehension as to the effects of taxation.

Mr. Walter Long: There is another consideration. Some of these purchasers have probably been careful students of the Liberal party, and may have said to themselves, "The Liberal party think more of counting heads than they do of the actual equity of their taxation, and if land is distributed amongst a larger number of people it is less likely to be the object of Radical attention than it has been in the past." But the mere fact that someone is found to buy does not dispose of the statement, which I make deliberately, and which is proved up to the hilt in the report of this Commission, that this anxiety, in consequence of new taxation, has been the main cause in bringing about these sales. There may be other causes—many possibly. I do not care in the least about that. I say you have embarked deliberately upon a system of taxation which has caused this feeling in the country, and that is my answer to those Gentlemen who tell us that we have no right to ask the State to interfere in the matter.

The President of the Board of Agriculture (Mr. Runciman): No doubt sales are taking place, and very likely to take place within the next year or two, even the next few months. As was pointed out, just as there are numerous sellers so there are numerous buyers, and even more buyers than sellers; and the problem which we have to face at the present time is not that of enabling the landlords to get out easily. The problem we have to face is giving more sense of security to the tenant farmers, who are afraid of dispossession or disturbance owing to the sale of these large estates. I think this perfectly genuine apprehension

has diverted the whole discussion to a discussion on the Report of the Committee which was set up by my right hon. Friend practically a year ago. That Report reached me on the 10th or 11th January.

The earlier part of the Debate appeared at one time to be passing into channels that would lead to a discussion of the Small Holdings Act of 1907 and the proceedings under that The hon. Gentleman who moved this Amendment and who is a great authority on agricultural questions, criticised in some respect the administration of that Act. I think some of his criticisms would be easily met, I have no doubt, by the Small Holdings Committee of his own county, but to one of his statements made I must give an emphatic contradiction, and that is that the cost of management of county council small holdings under the Small Holdings Act amounted to something like 15 per cent. of the rents of those holdings. He is labouring under a complete misapprehension. The average throughout the country is only 5 per cent. I fancy that he has been confusing the figures of management with the percentages which are charged for upkeep and repairs, which certainly in many parts of the country have amounted to nearly as much as 15 per cent. But when he suggests that the management by county councils has been expensive, I would point out that you cannot start a system of this kind without having a larger percentage of expense in management than when the scheme has been in full swing and the number of holdings is large.

I remember when the Irish Land Act of 1903 was discussed without any serious opposition from any quarter, we were told that the problem we had to deal with would represent a capital of something like £100,000,000. The amount soon rose to £150,000,000, and after a time, when the finances of that Act were inquired into about four years ago, we found that for the whole of the purchase schemes which were more or less in sight £180,000,000 would be required. That meant a very large undertaking, and had it not been for the increase of the bonus there is no doubt that land purchase in Ireland would have come to a stand-still because of the financial difficulties.

Mr. William O'Brien: You brought it to a standstill.

Mr. Runciman: I entirely disagree with the hon. Gentleman. I had the honour of presiding over the Committee which went into the finance of the Irish Land Act, and it was because the finance of the original Act was unsound that you were bound to have an extension of the State credit and there had to be an Amendment of the Purchase Act of 1903. There was a bonus of £12,000,000, and we do not know what the ultimate amount will be in Ireland. That is a statement of fact, and on that point there is no disagreement between us, but if we are going to embark upon a similar scheme for England we shall want not $\pounds12,000,000$ or $\pounds18,000,000$, but $\pounds120,000,000$, or £180,000,000. That is a task upon which no Government can embark. No Government could undertake it, and, what is more, there is no State which would contemplate floating $\pounds1,000,000,000$ or £1,200,000,000 without completely wrecking the whole financial stability of the country. I do not know how the hon. Baronet the Member for the City (Sir F. Banbury) would view the floating of £18,000,000 to £20,000,000 in English land stock on the London market every year. I remember the complaints which were made in regard to the floating of the Irish land stock, and formerly we were told that many of the hon. Baronet's constituents were then sent out of existence. The fact is that this feeling of alarm which has been referred to is to be found only in one quarter of the agricultural interest.

On a division, Mr. Stanier's Amendment was defeated by 188 votes to 132.

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NOTES OF THE MONTH.

The Coal Strike.

On February 29th the miners of the country came out on strike in a body for a Minimum Wage, and as we go to press the strike, which has lasted for the intervening four weeks, seems about at an end.

The serious nature of this crisis, which has threatened to dislocate and paralyse the industries of the country, has forced the Government to intervene and attempt to settle the differences between the miners and the owners by legislation. The strike has been precipitated by the grievance known as the "abnormal place" and the consequent risk of getting little or no wages for work done. For these workers, and for the day workers and boys, numbering it is said but a fraction of the whole, an army of a million miners have deserted the mines and ceased The demand was made that a minimum wage, according to stated schedules in the various districts, should be paid to all coal hewers, while the day workers should be paid a minimum wage of 5s. per day and boys 2s. per day.

The Government have rushed through Parliament a Minimum Wage Bill which is considered to be a compromise. They have refused to insert the Miners' Schedule, or to add the 5s. and the 2s. wage rates to the Act. All they can see fit to do is to provide machinery for wages to be settled by negotiation between the miners and the owners. This measure is only a temporary expedient, and it is absurd to suppose that anyone can or will be bound by it, for while the demands we have mentioned are the points immediately at issue, this strike is undoubtedly a sign of much deeper and more fundamental grievances. Like the railway, dock and transport strikes of last autumn, it is an outbreak of the general unrest and discontent among the working section of the population, who are becoming alive to the fact that for all their toil they get

but a miserable share of the wealth produced and have to submit to conditions of veritable slavery which rob them of the comforts and many necessaries of life.

The cessation of this strike does not mean an end of industrial troubles, even for a time. The dissatisfaction on all sides is too keen and the recognition of the injustice of the existing social order is too widespread for any permanent peace. The problem of low wages, poverty, unemployment, and of the hard struggle most men have to earn a living, has been put to the nation and that problem will not rest until the solution is found.

problem will not rest until the solution is found.

As Ruskin has well said, "Society must settle this problem, or it will settle society." In land valuation and Taxation of Land Values the Government have the solution in the hollow of their hands. The miner and the other overworked and underfed millions want their place in the sun, and how they can obtain this in the teeth of a close and cruel monopoly of the natural reservoirs of all wealth is difficult to see. The mining question, like the housing question, is but a different name for the land question, and any attempted partial solution is just so much patch-work doomed to come to pieces in the hands of its ill-informed promoters. The lesson of all such partial schemes is writ plain in past legislation; they who would solve social problems must go to the root cause of their existence.

Debates in Parliament.

In the Supplement to the current issue we report two important debates, one on rating reform, and the other on housing, which have been held in the House of Commons during the past month. On the 6th March Mr. Josiah C. Wedgwood moved a resolution, seconded by Sir Wm. P. Byles, urging that local authorities should be given power to raise local revenues by rates upon land values only, the present rates upon buildings and improvements to be entirely removed. This proposal, Mr. Wedgwood said,

merely followed out the report of the Select Committee of the House of Commons on the Land Values Taxation (Scotland) Bill, 1906, which declared in favour of blotting out entirely from the assessment rolls the value of buildings, erections of all kinds, and fixed machinery, and levying rates on the value of the land alone. He wanted the House of Commons to endorse the report of that Committee, and urged upon the Government the adoption of legislation which would provide the local authorities with the new powers. An interesting debate followed, but the motion was "talked out" at the instance of a Liberal member, Mr. Handel Booth. The House was thus deprived of an opportunity of showing how its members now stand on this most urgent reform. The position of the Government was stated by Sir Rufus Isaacs, the Attorney-General. However much they might agree with Mr. Wedgwood in principle they could not declare any opinion until they had the report of the Departmental Committee on Local and Imperial Taxation, who were making full inquiry into the whole subject.

It may be true that the hands of the Government are tied at the present moment, but despite their decision to await the report of a "Committee of Experts," they are pledged over and over again, by the statements of their responsible Ministers, to the reform in rating Mr. Wedgwood and his colleagues have urged upon them.

The Government's Pledges.

In February, 1906, Mr. Asquith, when Chancellor of the Exchequer, said in reply to a deputation of local rating bodies who presented a petition in favour of the rating of land values signed by 518 local councils:—

I have always regarded this movement properly understood as being not a derogation from, but as an assertion of, the rights of property. The two principles upon which it is founded seem to me to be based on common sense and equity. The first is that those who benefit by public improvements, those who especially benefit by public improvements, should contribute their fair share to the cost of them. The next is—and I think it right and just-that the community should reap the benefit of the increased values which are due to its own expenditure and its own growth. We (the Government) desire to have time to carefully consider the best way of giving effect to the principles I have enunciated. I believe we shall arrive at a more satisfactory and more permanent result if we allow ourselves a little time and patience for the consideration of this problem than if we were to introduce a comparatively small and piecemeal instalment of the reform we all desire.

That statement was made six years ago, and the local authorities are still waiting for the "satisfactory and permanent result," unless perhaps they are to be hoodwinked into believing that the share they were promised of the truly "small and piecemeal" Budget land value duties is a fulfilment of this pledge. But how much more time does the Government require? Far from giving effect to the principle of the Rating of Land Values, they make the plea at this late date that the whole question is sub judice, and that their judgment, even on the merits of the case, is suspended until the "Committee of Experts' has submitted its report. This Committee should not be sitting now. The time is long overdue for the appointment of a Committee, not to manufacture opinion for the Government, but to discuss the practical application of the principle and draft a Government Bill to put it into effect without delay.

How Much Longer?

The history of the matter is well within recollection. The Land Values Taxation (Scotland) Bill was read a second time on the 23rd March, 1906, by a majority of 258. At the end of the same year the Select Committee recom-

mended that that Bill be not further proceeded with, but that a measure be introduced to make provision for a valuation of all land in Scotland, apart from the buildings and improvements upon it. This Bill was introduced on 13th May, 1907. The Bill stipulated for the valuation being made year by year (the established system in Scotland since 1854), and it contained the excellent and salutary provision that landowners were obliged, according to the principle of the 1854 Act, to return in the first instance the value of their land. It was twice passed by the House of Commons and twice rejected by the House of Lords. A similar measure was promised for England, but for reasons which need not be discussed was never introduced. In 1909 there came the Budget with its provision for a complete and separate valuation over the whole Kingdom, which the Government, yielding to the pressure of the landed interest, undertook to carry out themselves. Three more years have gone by, and it is becoming daily more evident that the whole scheme will have to be drastically revised. The valuation, owing to the difficulties and complexities which the Government have foolishly allowed to be introduced, and owing to its failure to oblige the owners to return their own valuation, has hardly passed the initial stage. At the present rate of progress it is officially stated the valuation will not be completed till about March 1915, more than nine years after Mr. Asquith asked for time to consider the best way to give effect to the principle. This means that in 1915 we shall have the value of the land as at 1909. It will be out of date and useless for the purpose of local rating reform or for a national levy upon land values over the whole kingdom. How much more time does the Government want? If it is true to its pledges, an inquiry into the valuation is imperative so that steps may be taken at once to expedite it, to bring it up to date, and to have it periodically revised so that the Treasury and the local authorities may have the machinery for carrying out those reforms that are so long overdue.

The Unionist Housing Bill.

On the 15th March the Second Reading of the Housing of the Working Classes Bill, introduced by Sir Griffith Boscawen, was taken. The main features of this Bill are (1) the appointment of three Housing Commissioners under the Local Government Board, with wide powers to speed up the administration of existing Acts, and to supervise and direct the operations of the local authorities under these Acts; (2) the provision of a State grant of £500,000 a year to assist local authorities in improvement and reconstruction schemes and to provide compensation to slum owners in certain circumstances; (3) the payment by the Treasury of the salaries of the Commissioners and all expenses incurred by them; (4) power to a local authority to advance 90 per cent. of a workman's dwelling instead of 80 per cent. as provided in the Small Dwellings Acquisition Act. 1899.

The supporters of the Bill built their case on the appalling evils of bad housing which previous legislation had altogether failed to alleviate, and quoted numerous instances of overcrowding and disgraceful conditions. In particular, emphasis was laid on the fact that under the Housing and Town Planning Act only 116 cottages had been built by local authorities, and in the last three years 1,344 houses had been closed. Therefore more encouragement must be given for the construction of housing accommodation to replace the condemned dwellings. There was no sin in devoting half a million to this purpose if it was right to spend £1,000,000 in straightening roads or £1,000,000 for sanatoria, or £9,000,000 for cottages in Ireland. To our mind there is no difference in principle. This Conservative Bill is only a leaf out of the book of recent Liberal legislation: State aid in every direction and State subsidies to help the victims of an unjust social order. So-called reformers, led astray on this dangerous road, have no reply to the plausible and alluring

arguments of the Conservatives, and it is little wonder that as many as twenty-eight Liberal and Labour Members went into the Lobby in favour of the Bill.

A Bad Principle.

The rejection of the Second Reading of the Bill was moved by Mr. Josiah C. Wedgwood, and we congratulate him on his able analysis of this abortive attempt to patch up the futile housing legislation for which the Liberal, Conservative and Labour parties have alike been responsible. We cannot do better than commend our readers to study his exposure of the finance and the economics of this measure. It is an example of the autocratic and reactionary rut into which modern legislation is leading—the principle that the industrial classes can only remain in poverty and comparative destitution and be content to share the charitable gifts of an all-wise Parliament, subsidised by taxes levied indiscriminately upon rich and poor, while its officials, clothed in the authority of the State, regulate the lives of the least fortunate.

The solution of the housing question is to be found only in the solution of the poverty question, and until the Liberal and Labour parties see this they can offer nothing to the working classes in the way of better houses that the Conservatives have not offered in this Bill. The cause of bad housing, of low wages and the poverty that robs the people, lies altogether in unjust taxation, and the solution is admirably stated by Mr. Wedgwood in this debate:—

If you really want to see cheap and good houses you must do as you did in 1846. When you wanted cheap and good bread, you took off the Bread Tax. Will you now take off the House Tax? At present, where the rates amount to 10s. in the £ that equals a 50 per cent. tax on every new house. Take off that tax, remove the rate from the house, and then see whether you do not get cheap and good houses. Go further, and do not only take off the rate from the house, but put a stop to the privilege which people at present enjoy of keeping back land which is wanted for building. Stop that privilege by putting a substantial tax and a substantial rate upon the value which they ask for their land, and which they keep back until the building trade is willing to buy. In that way you would break down the land monopoly, you would let houses be built freely, and you would encourage building throughout the length and breadth of the country, instead of spasmodically here and there dealing with a particular slum area. We want to put a stop to those bad laws of the past which strangled building, and are strangling building enterprise to-day, and which were made by landlords for the benefit of landlords.

The Backsliding of the "Daily News."

In dealing with Mr. J. C. Wedgwood's motion for the reform of Local Taxation by the Rating of Land Values, in the House of Commons on 6th March (reported on another page), the Daily News of the following day stated its disagreement with his view that the whole of local rating should be levied on land value. It was not always thus with the Daily News. As we quoted in our January issue, ten years ago it strenuously advocated the complete transfer of all rates to site value and advised the Progressive Party in municipal politics to press for this full step. This bold and radical pronouncement of the News so long ago greatly encouraged those working in the municipal movement for the Rating of Land Values, which culminated in the convincing Report of the Select Committee of the House of Commons on the Land Values (Scotland) Bill, 1908.

Our readers, and the readers of the Daily News, know the history of the case. The Lords' mutilation of the Government Bill arising out of this Report was directly responsible for the Land Clause of the 1909 Budget, which in turn provided the motive for the drawing of the Lords' teeth. We are puzzled to know, and many Progressives we are sure will be in a like frame of mind, why the Dally News should go back on its former clear lead, and lag behind the Report of a House of Commons Committee appointed by Sir Henry Campbell-Bannerman and presided over by the Lord Advocate.

A Bonus to Slum Landlords.

Confirmation of this weakening in principle on the part of the News is furnished in its issue of March 15th. Commenting on Sir Griffith Boscawen's Housing of the Working Classes Bill, it bestows a certain measure of praise on this effort of "Tory democracy." "Though imperfect," it says, "Sir A. Griffith Boscawen's measure is easily improvable, and we are strongly of opinion that it should be accorded the encouragement of a second reading."

So short a time ago as December 9th last, in a long editorial the News condemned the Bill in no uncertain manner. This criticism was reproduced in January Land Values. It wisely pointed out that there can be no solution of the Housing Question if it is treated "atomically," and that every housing reform scheme must be related to the Budget which is going to give us a universal valuation of the land.

Why this volte face? Why should the Bill with its million pound fund be in December 1911 "simply a bonus to the slum landlords which would not carry housing reform very far," and in March 1912 be accorded the encouragement of a second reading? In December the News said:—

We shall have the correct measure provided by the land valuation under Mr. Lloyd George's Budget. . . . If housing is treated atomically without relation to other parts of a general scheme of social repair, the treatment is certain to be costly and futile. Housing must be related to the Budget, which will give us a universal land valuation, which has given us land taxes designed to drive building land into the market, and which has provided a precedent for extension to agricultural land.

The Yawning Chasm.

Whatever has come over the News that it blows hot and cold on the Taxation of Land Values? We do wish it would make up its mind on the subject. The question is quite simple. Can the housing problem or any part of it be solved apart from the Taxation of Land Values? If not, then it is the duty of the News to measure every proposal by that standard. If Liberal journals are to countenance Tory Purchase Bills for the solution of the housing problem, which "in essence are proposals for bonuses to slum landlords," wherein lies the dividing line between Liberalism and Toryism? "Here," said Sir Henry Campbell-Bannerman, speaking on the question at Leeds in 1903, "you have perhaps the clearest example in present politics of the cardinal, abiding, and necessary difference between the Liberal Party and our opponents. It is here that lies the chasm yawning between us athwart almost every public question." Why cannot the Daily News come down on one side of this chasm and stay there? There is no middle course. A policy of vacillation on a matter of cardinal and abiding difference between Liberalism and Toryism can lead to nowhere but opposition to sound Liberal views on the subject.

"Labour Loaves!"

Mr. Ramsay Macdonald, at Radcliffe near Bury, on Sunday, March 10th, told his audience that—"Labour Loaves were becoming the loaves which the Liberal and Tory parties alike would have to make use of in whatever baking they made themselves responsible for." Such a conclusion may be highly satisfactory to Labour leaders and the Labour Party; but they would do well constantly

to bear in mind that the nutritive value of loaves does not depend upon the brand or label but the quality of the flour of which they are composed. They should, therefore, see to it that the flour is of the right quality, or the loaves are likely to prove of little or no value, whoever may be responsible for the baking.

A Hastings Rating Anomaly.

The announcement in our advertisement columns that there is freehold land to be bought in Lower Park Road, Braybrooke Road, and Cornwallis Gardens, will come as a surprise to those who thought that the ground landlords would retain this land as leasehold till the end of time. The price mentioned (£4 10s. a foot frontage, with a depth of 150 feet) cannot possibly be considered as anything but cheap. It is doubtful whether there are other towns of sixty thousand inhabitants where land within three-quarters of a mile of its very centre, facing a public road and overlooking a charming park, can be bought at anything like this figure. The complaint about the impossibility of obtaining freehold land for modern houses is gone, and it is to be hoped that within a comparatively short period all these sites may be covered with the style of dwellings wanted in Hastings.-HASTINGS AND ST. LEONARDS OBSERVER, 16th March.

We are informed by a local correspondent that the plots referred to by the Observer have been assessed for local rates at an annual value of 25s. to 30s. per acre. selling price works out at over £1,300 per acre, or at 860 to 1,120 times the annual value for rating purposes. The question is not whether the land is cheap or dear. An owner who studies his own interests will sell his land at the best price it will command, and he should be perfectly free to do so. But he should not be exempt from taxation so long as he prefers to withhold his land from its best use while waiting for someone to buy it from him at its real value. This case illustrates clearly the injustice of the existing method of taxation and rating. If £1,300 is the actual value of the land, the owner should have been paying rates and taxes on that basis. The value of his land is due to nothing he has done, but is due to the growth and enterprise of the community, and it should therefore be the standard of his contribution, both to the State and to the local authority. But the present system gives him an unfair advantage, taxing and rating him only on the value of the use to which he decides to put his land. Exemption from rates and taxes encourages him to speculate with his land and prevents the application of labour and capital to it on the part of others who have quite as much right to use it as he has.

The Surveyors' Institution—Continued.

Mr. Edwin Savill's further statement on the Single Tax on Land Values at the Surveyors' Institution (vide the ESTATES GAZETTE, 16th March) has the appearance of a pathetic breakdown compared with what at first seemed to be a searching, if a professional, examination into the policy of the United Committee. Mr. Savill takes the Committee and LAND VALUES a trifle seriously. We think he is quite right, and wish him success in his very laudable attempt to waken up his fellow surveyors on the subject. Land Values Taxation must be quite a new survey for them, and he must not complain, nor be downhearted, if at first they fail to grasp its relationship to their ordinary duties. We know what this wakening up of dull minds is, and Mr. Savill has our sympathy. Nor is this an empty platitude, for we posted a copy of the March issue of LAND VALUES, along with other explanatory literature, to some 4,600 members of the Surveyors' Institution. This by way of doing what we could to help Mr. Savill in his endeavour to reveal to his "comrades the why and wherefore of our policy, and in the hope of making new friends and adding to our subscribers' list.

The Surveyors' Institution was to us a new and uncultivated field, and like all such, when the gate is open to us, we are always ready to step inside. And we have succeeded, as we usually do. We have helped Mr. Savill, we have discovered new friends, and won some promising new subscribers.

The Surveyors' Institute has published Mr. Savill's address and the debate following in a 42-page pamphlet, with an attractive cover. Some 23 pages are devoted to the discussion which followed the reading of the paper. The best we can say about this "criticism" of the Single Tax movement—both paper and discussion—is that we have heard it all before, not once but often, during the past twenty years, at literary debating societies. The views of those societies, often graced with much literary merit, never saw the light of day. No doubt they would have done so if the members could have afforded the luxury of seeing their "deliverance" in print. Nevertheless, we enjoyed reading this publication from cover to cover.

In the course of the discussion Mr. Pollock, K.C., M.P. (Visitor), said:—

No movement of recent years had been conducted so continuously with such a sustained effort, by means so subtle and supported by so much energy and acumen as the campaign to throw all the taxes upon the land. The real need at that time was for some sort of primer, synopsis, or small book, which would convey to members of the general public, who had not their opportunities, some intimation of the fallacies contained in the proposal before they cast in their lot and started with others down the slippery slope.

If we may, we cordially second this passionate cry for some "sort of primer, synopsis, or small book." If it is prepared by our critics at the Surveyors' Institution it will be a welcome contribution to the literature of the movement, which hitherto, as the Lord Advocate has often declared, has assumed such dry, arid, argumentative ground that the subject must appear to his fellow countrymen to be a dull and dreary business.

The State's Deep Pocket.

Speaking at the Mansion House on the 28th February in support of the London School of Tropical Medicine, Mr. Lewis Harcourt, Colonial Secretary, said:—

There was a curious popular misconception of the riches and resources of the State; it was regarded by many as a sort of anonymous millionaire with a bottomless purse. As a matter of fact, the State was an incorporeal entity in a condition of chronic bankruptcy, and was only saved from insolvency by frequent and legalised raids on the pockets of the taxpayers. It was only by the imposition of new and higher taxes that these demands for vicarious generosity could be fulfilled.

The curious misconception is by no means purely a "popular" one, for the idea has been advertised from the housetops by eminent politicians and by all the good, kind, clever people who wish to make it appear that social reform begins and ends with State assistance to the poor by making raids upon State funds. The question as to whether these "legalised" raids are obtained through just or unjust taxation does not enter their heads. Mr. Lewis Harcourt might suitably shrewd statement to his colleagues in the Liberal' Cabinet who have in recent years prostituted Liberalism before the false gods of "money for social reform," and whose latest experiment in the "vicarious. generosity" he has condemned is the State contribution of "2d. per week" for the insurance of the sick and the unemployed. This and other doles have rendered necessary not only the imposition of new and higher taxation, based largely on no satisfactory principle, but has prevented the abolition of sources of revenue which oppress the poor, restrict trade, and do the gravest harm to industry.

Liberal Ministers have more than once made the great schemes of "social reform," by distributing State moneys on a liberal scale, the excuse for maintaining the tea duty and the sugar tax, and wild excursions into a bastard kind of Fabian Socialism have hidden and all but strangled the true work of Liberalism. A Government which came into power to remove burdens, to abolish unjust taxation, to set free the springs of industry and to fight the monopolies which still hold their grip upon the nation has succeeded only in maintaining taxation, adding to the burdens upon industry and leaving the power of monopoly pretty much as they found it.

The "Times" on the Position of the Labour Party.

Commenting on Mr. Ramsay Macdonald's attack on Mr. Asquith, The Times (March 12th, 1912) says:—

What is evident is that the Labour Party is in a very awkward position, and somebody must be made a scapegoat. . . . Mr. Asquith has at least laboured earnestly to secure a settlement. What has Mr. Macdonald done? What have the Labour Party done? They have cut the same ridiculous figure as in the railway strike, and have been revealed to the public gaze as perfectly helpless when anything real happens, and with no more influence over the actual labour movement than a private citizen.

Others, more partial to the Labour Party than The Times, are making the same comments, are asking the same questions. Why do they seem so helpless "when anything real happens"? The answer, we think, is perfectly obvious. Like so many other well-meaning publicists and politicians, the Labour Party have no reliable guidance to offer, for they have yet to learn to discriminate between what the working classes generally have a right to demand as men, as citizens, and what they can only more humbly ask for as alms or as doles, and on humanitarian grounds. The present system of land-tenure and taxation places them at a great disadvantage, impoverishes them, and enthrals them. are in revolt against the conditions of life and industry thus created. They know they are impoverished and denied their share of the good things of life, of the things that make life human and worth living. They know they are wronged, disinherited, and dispossessed; but they know not how their rights as men and as citizens can be restored to them. Vague talk about the necessity to nationalise, socialise, municipalise, or even inter-nationalise, all the means of production and exchange, does not satisfy them. Nor are they willing to await the inevitable (?) passing away of "the capitalistic system of production." They want something now and at once, and something to which they can show an indisputable moral claim. Until the Labour Party can tell them what this is and how it can be secured, they will necessarily remain "with no more influence over the actual labour movement than a private citizen." When they learn to do so, they will no longer be open to the reproach of being "perfectly helpless when anything real happens"—and many real things will happen.

Disobedience to Law.

On Sunday, March 10th, the Archbishop of Canterbury preached in Westminster Abbey, by invitation of the Dean, with special reference to the present economic crisis. Save admitting, "as outside the range of question, four facts: the existence or immediate prospect of distress; its purely human origin; its widespread, almost universal, ramification; and, lastly, the discredit or even shamefulness of a Christian community being powerless, peaceably and Christianly, to set it right"—we do not think the Primate's eloquent discourse threw much light on his subject. One point, however, he raised well worthy the earnest consideration of all thoughtful men, when he said:—"I do not think it can be denied that in recent years in this country the sense of the reverence due to law—written and unwritten—to law as law—has become weakened to a curious degree."

The Primate might even have used a stronger word than curious," say dangerous. Nor is the reason far to seek. Existing laws—the more important and far-reaching of which we have inherited from a bygone age, when might alone made right and conferred rights, or, more truly, privileges-are not based upon reason nor upon justice, but upon established habits, mere use and wont. Hence reverence for them, for law as law, necessarily becomes weakened as soon as men commence to subject to the test of reason the social or political customs, laws, and institutions which so powerfully affect their lives, determining as they do their social, economic, and industrial conditions. As George Eliot makes one of her favourite characters say:—"I reverence the law, but not where it is a pretext for wrong, which it should be the very object of law to hinder. . . . I hold it blasphemy to say that a man ought not to fight against authority: there is no great religion and no great freedom that has not done it, in the beginning." To our mind this open revolt against unjust laws is a sign of virility, a sign that "England's greatness is not on the wane," that, to use the Primate's words, "at the core our nation's faith and courage are genuine and strong, and that the call of duty can evoke them still." For we hold that :-

"While one wrong cries for redress and finds A soul to answer, still the world is young."

" My Story."

A correspondent who has just read Tom L. Johnson's My Story writes:—"Tom L. was a big man. I fear I never fully appreciated his worth whilst he was alive. I saw no solution of anything in '3 cent fares.' But he knew 'what he was fighting for, and loved what he knew!' Good man."

We direct our readers' attention to the review of this entrancing book in another column by Lewis H. Berens. My STORY is a fascinating book; it is a great man's faithful account of himself and his efforts to serve the people he loved so well. Tom L. Johnson was essentially human; he had made up his mind what to do, and he had to wade through a sea of misunderstanding and misrepresentation from the moment he threw up "big business" to devote himself and his fortune to the cause of human progress. "It is sad reading the lives of men," says Henry George, somewhere, "who would have done something for their fellows." In a sense Tom L. Johnson came into that category, for he was sometimes a lonely man: lonely because he could send his soul ahead of his day. He was fated to be too soon for those around him, but he was not "too soon for human" kind." He had almost to finish his work before he could be understood; no, not to finish his work-that will continue in our day and generation, and beyond-he had but to pass to his own well-earned rest to be understood and recognised as a loyal, brave and far-seeing leader in the fight for freedom. For long years he was but a name to us in Great Britain; now we know how he fought and the kind of fight he had to make. "MY STORY" will remain to inspire others so long as land monopoly and its evil brood of social evils remain. Ideas are all powerful in a community ready to accept them, and the idea of union in equality, Henry George's law of human progress, is here to stay. Tom L. Johnson's life counts for much in our campaign, and his own graphic story of it is at once an inspiration and a call to all who have eyes to see and ears to hear.

The New China and the Single Tax.

A cable dispatch to the CHICAGO TRIBUNE, dated 9th March, states that President Yuan Shi Kai will urge his Cabinet "to impose a land or single tax in order to raise money for the Government. The President believes this plan of taxation will be the best for the country."

So do we.

"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual."—Henry George.

THE AFTERMATH OF A WHIG VICTORY.

Three years ago, in the days when Mr. Lloyd George was framing his Budget, the Liberal Party had before it the straight high level road leading upward and onward towards the promised land of economic justice and equal opportunity. Behind the closed doors of the Cabinet chamber the worst, because the concealed, foes of democracy forced the Chancellor of the Exchequer from his course, and for the ordered march against monopoly substituted a feigned attack to cover a turning aside into the realms of opportunism. Ministers repudiated the disciples of Henry George who had pioneered and prepared the victorious way and found sanctuary with Messrs. Sidney Webb and Chiozza Money. The industrial army that was preparing to march against the common enemy has been left to engage in a general warfare of strikes with secondary foes, and now labour fights capital, whilst monopoly, secure and unscathed, Cæsar-like looks down upon the gladiatorial show and the Government sets up rules to regulate the conflict.

The nation demanded freedom, the right to enter into its own, access to the earth and all that therein is, entrance to the treasure house-it has got a Minimum Wage Act as a cure for chaos. Those who scented "revolution" in a measure of just finance, which incidentally made for the widening of opportunities to labour, have been compelled to legislate in panic because the workers have determined to wait no longer on politicians but to seek redress by shaking the fabric of a social state that only rests secure so long as they accept subjection. The bowed Atlas of the coal pit threw off for a few weeks his load, stretched his cramped limbs, saw the sun and the green fields. Desolation spread throughout the land. Awe-stricken legislators hastened to assure him that if he would return to his labour before hunger compelled him, the law would secure him a pittance. What haste to bring labour back beneath the earth on the part of those who, unaffected, see its surface idle and refuse to realise that millions agonise in consequence!

The declension from a crusade of "restoration" to a Minimum Wage Act is all the more clear when the precedent on which it has been framed is considered. The Wage Board of Victoria was the child of Protection. A time came when the long befooled workers declared that they must be secured a greater share of the 'plunder" than the sweating dens provided or they would overthrow the system. So it was enacted that 10 per cent. of the workers should not be utterly ground to dust between the upper and nether

stones of protection and land monopoly. But vain would have been the work of rescue had not the abolition of inter-colonial tariffs and land values taxation provided concurrently a measure of economic freedom.

In this country monopoly has precipitated the present struggle of the miner to get assurance of some return for his labour wherever he may be directed to apply it. The coal he hews is tolled again and again by monopoly. The landowners by way of royalties, dead rents, and wayleaves, exact their millions; the railroad monopolists levy a monopoly tribute probably more gigantic in its dimensions, a tribute that in part goes to them as holders of watered stock, in part goes to pay interest on "capital" which in reality represents the debt created by the payment of extortionate prices for land. But monopoly in a far more disastrous way hampers the miner in his fight to secure that he shall never be compelled to work for nothing. He is in the main affected in that monopoly, by withholding mineral land from use, limits the demand for his labour, and by withholding agricultural land from use, floods the coal-fields with men whose wage has been from 12s. to 15s. a week. The special representative of the Westminster Gazette, writing from the South Wales coal-fields, stated that the housing problem had been complicated there by the influx during the last few years of some 40,000 workers from rural districts.

Had land monopoly not driven 40,000 men from the villages, to sell themselves on the South Wales coal-fields, the conditions that have arisen there would never have come into existence. A "capitalist" tyranny was established because of the crowding in of the serfs from the villages to sell themselves. Another press correspondent traced the disaffection to the inrush of men from the West of England countryside. South Wales has brought this tribulation on the nation, the villager has been revenged in shaking the national fabric, the pressure of his demand in other spheres is going to keep the sore open and the spirit of revolt alive. He has left the village where his fate was unheeded to provide a problem that no Minimum Wage Act will solve.

It can be solved in only one way, and that is, by raising the wage of labour at the primary source of employment. Force into full use all rural land and all land now held idle or put to inferior uses, and a wage rate will be established there which will ensure that no labourer will leave the land to sell himself to the pit, the factory, the docks, the foundry, or the railway as a cheap worker. Under such conditions of freedom the wage necessary to induce a man to cease, or to forego, tilling the soil will be established by natural law in all spheres of employment where low wages now prevail. So a universal minimum rate of wage would be established by economic law; it would never be less than what a man could earn by applying his labour to the land, and that would be more than any Wage Board would dare to endeavour to enforce universally under present conditions.

Here, then, we arrive at the root of the matter and at an understanding of the tragedy that has resulted from Whig opportunists defeating the endeavour which, but for them, would have fructified in a national Land Values Tax in the Budget of 1909. The highway has been left, and a dangerous path is being taken.

From the enactment of the Statute of Labourers after the Black Death, labour fought for centuries to win freedom from the Courts. Compulsory Arbitration is the logical outcome of the legal minimum wage, for what the employer is forced to concede, it is logical the worker shall be forced to accept. The workers of New South Wales proclaimed that Compulsory Arbitration had reduced them to "slavery," it landed the leaders of the coal miners' strike in gaol, it took the recent return of a Labour Party on the issue, to free them, and annul the Act. And it must ever be remembered that compulsory arbitration and the legal minimum wage in Australia have gone with drastic land values taxation, and the consequent opening of natural opportunities to labour. There the soil is the great sphere of employment. The wage fixed by legislation is in consonance with the operation of a natural law.

Let wages be fixed by legislative enactment in Britain in the presence of economic forces that over-supply the industrial labour market, and then one or two things will happen. Wages will be fixed at somewhere about the present standard and the workers will have to fight their employers in defiance of the law to better their condition. Or wages may be fixed above the standard and outside will be a multitude of unemployed men, who will proclaim that the State is denying them the right to work by refusing to allow them to sell themselves at any rate rather than starve.

In a small community such as Victoria it was not impossible to give men special permits to work for less than the minimum rate established, but it would be a perilous task in Britain. Here the first duty of the State is to open up the natural opportunities to labour that are withheld by monopoly. It is imperatively and urgently necessary to begin where Australian legislatures have been forced to end, and woe betide the Liberal Party if it betrays the cause of Democracy and seeks to apply palliatives to wrongs that only justice can remedy. It will go the way of other Liberal Parties in other States, who have betrayed Liberalism at the dictation of the Whigs whom Cobden described as the buffers standing between the people and the freedom and justice they righteously demand.

R. L. O.

THE RATING OF SEWERS.

In the January number of LAND VALUES (p. 195) we called attention to a recent decision of the House of Lords, to the effect that underground sewers were rateable, and to the perturbation of the London County Council at this decision. It now appears that the Council has been in correspondence with the Local Government Board on the matter, and that the Board doubts whether there is any prospect of legislation on the subject at the present time. The Council is therefore appealing to the principal provincial local government authorities who are also drainage authorities, asking them to co-operate with the Council in endeavouring to secure the exemption of underground sewers from rating.

There is every reason why we should be grateful to the House of Lords for thus reducing our rating system to absurdity, and for doing it by the most effective possible method, viz., by carrying an illogical system to its "logical" conclusion. If the Progressives on the Council were in dead earnest about rating reform, they could make such use of this object-lesson as might convince even a Moderate Council of the folly of our present method of raising rates.

We should have some respect for the objections raised by the Moderates if they were based on any intelligent and intelligible principle. They make no protest against the rating of improvements as such. Their protest is only against the rating of one form of improvement, which is of such a sort that only a public body like the Council is likely to make or to own it. "It's really good fur tying a kettle to a dog's tail," we can fancy them saying, "so long as it isn't our dog."

"so long as it isn't our dog."

Their remark that "a complete change of rating practice is involved "is demonstrably silly. The present "practice" is to rate all improvements made in or on land. Those portions of their main sewers which come out to and above the surface in the low-lying districts to the East of London, are already rated. They state the fact, and make no protest against it. The House of Lords insists, with admirable logic, that sewers are sewers, and that if the part above the surface is rateable, the continuation under the surface is rateable also. That the Woolwich Union should rate the County Council's main sewers lying under its district does not involve a "complete change of rating policy." The Borough of Hackney and the London County Council rate a Council School belonging to the Middlesex County Council, because it lies just within the County of London. Various rating authorities levy rates upon the London County Council's great asylums which are dotted about the Home Counties; and so on. Schools and sewers are useful forms of improvement constructed in or on the land. But so are dwelling-houses and shops and factories. They should all be exempted from rating.

Moreover, the Council's Committee tells us,

a valuation and assessment of all underground sewers throughout the country will have to take place. A vast amount of work will be necessitated, and many very difficult questions will arise, the settlement of which will involve legal and other expenses to local authorities.

But this is true, and always has been true, of the whole business of assessing improvement values. Have the Council never heard of the numberless and costly legal adventures of the "hypothetical tenant"? Now we suppose he is to make a new underground excursion. How much per annum would he pay to "occupy" one of the Council's main sewers? "In the houses of the poor," wrote the schoolboy in a famous essay, "the drains are in a fearful state, and quite unfit for human habitation." Perhaps that is why the Council thinks it will be so difficult to assess them.

FRED. VERINDER.

[&]quot;It is the nature of truth never to fail."—Tom L. Johnson.

[&]quot;So obsessed have we become with the idea of property rights that we are constantly forgetting that in the last analysis we are dealing with men and women and children, and not with things."—Tom L. Johnson.

[&]quot;The greatest privilege monopolists own is the privilege of making other people pay their taxes for them."—Tom L. Johnson.

[&]quot;If a movement is really based upon a principle of right, upon a fundamental truth, nothing injures it. Its progress may be checked, but it cannot be permanently stayed. Its enemies aid it in the long run."—Tom L. Johnson.

[&]quot;I am but an instrument, I am but an agent in promoting that greater love, that love of big things, that love of justice, which at last must win the world."—Tom L. Johnson.

SOCIAL PALLIATIVES.

AUSTRALIAN EXPERIMENTS.

By Max Hirsch.

[This article was forwarded to Mr. R. L. Outhwaite by the writer not long before his lamented death, and is now published for the first time. Subsequently the officials of the New South Wales Miners' Association were sent to gaol for promoting a strike, and a Labour Government was returned to release them and restore the "right to strike." This illuminating statement by Max Hirsch has

been justified by subsequent events.]

When a nation arrives at the stage in which the existence of social injustice forces itself upon general recognition and demands a remedy, the courage required to apply the only possible remedy is lacking. The removal of the causes which have produced social injustice is far too radical an undertaking to be adopted at once. Instead recourse is had to palliatives; to measures directed to remove one or the other symptom of the social disease which by its unsightliness is particularly offensive to the increasing susceptibility of the nation. The far-famed social legislation of Australia is mostly of this character. These new countries are experimental stations in social legislation, may in time experiment in radical reforms; but as yet their experiments are mere palliatives. Some no doubt achieve such success as mere palliatives can; others, and the greater number must, in the nature of the case, fail to achieve even their limited objects. Yet even so they are of value to the world, if only as warnings against diverting time and energy into channels that lead nowhere when they are so urgently wanted for those that lead out of bondage.

Judge's Help against Self-Help.

Of the latter kind is the much lauded legislation to secure a fair wage for workers. Two systems having this object in view have been developed in Australia. One is the Wages Board system prevailing as yet only in the State of Victoria, but which it is now proposed to adopt in New South Wales as well. The other, Compulsory Arbitration, originated in New Zealand, but was subsequently adopted, with variations, in Western Australia, New South Wales and, for disputes extending beyond the confines of one State, by the Australian Commonwealth. While these two systems differ in many respects, they have in common was a state of the confinence of t one fundamental feature. That is, they both ultimately substitute the verdict of a lawyer-judge for "collective bargaining." The law exacts of employers and employed alike, that they shall not fight each other, but that disputes as to wages and conditions of work shall be decided in Court, on such evidence as may be available and according to such principles as the law-interpreted by the judgesmay direct. The Unions are to bury the sword which has served them during nigh a century, the strike, and are to rely upon legal argument to secure improvement of conditions. That the judges are human beings, with all the class bias of other human beings; that their training, moreover, must of necessity give greater weight to such bias in their mind than in that of other men, is disregarded. And this disregard is one of the main causes of the failure of both systems, a failure greater in the case of the Compulsory Arbitration Acts than in that of Wages Boards, precisely because every decision rests with a judge in the former system, while in the latter he acts merely as a Court of Appeal.

Compulsory Arbitration.

Scarcely a day passes without news being published, illustrating the unsatisfactory nature of this attempt to substitute the verdict of a Court, i.e., of judges, for the efforts of Trades Unions to improve the condition of workers. To-day's papers, for instance, dealing with the strike of the Sydney wharf labourers, afford such an illustration. The working rates of wages in this trade were 1s. per hour for day labour and 1s. 6d. per hour for night work, when the Union applied to the Arbitration Court for an award to materially increase them.

The Court, however, while slightly increasing the day wages, i.e., to 1s. 12d. per hour, reduced the night wages to 1s. 4d. per hour, thus breaking through the long established practice of paying 50 per cent. more for night labour than for day labour. Naturally the men were indignant

and even most of the employers recognised the award as unsatisfactory. Conferences were held between the Union and the employers, and the great body of the latter, the owners of inter-state and of deep-sea steamers, agreed to pay 1s. 8d. per hour for night work, leaving the price of daywork as fixed by the Court. One section of the employers, however, the owners of coastal steamers trading between New South Wales ports, refused the concession on the ground, that as the men had applied to the Court they were bound by the verdict given. As the Union refused to be so bound, the employers engaged non-unionists, and have ever since carried on their business without employing a single unionist. In order to terminate this condition, the Unions, less than a week ago, declared a strike against the companies who pay the higher wages, in the hope that these would bring pressure to bear upon the coastal companies. This has failed; the only employers who have not suffered being those employing non-unionists, and after three days the strike has been declared off, and other means to coerce the coastal companies are to be tried.

On the same day on which this announcement appeared (March 16th) a similarly illustrative fact was reported from New Zealand. The Blackhall miners had gone on strike in spite of a decision of the Arbitration Court, alleging that the employers had broken the award by dismissing men and creating a lock-out. The matter was brought before the Court, both sides promising to accept its award. This award has now been given to the effect that the men's Union is the guilty party and fining it £75. The men now refuse to go to work, which in all probability

will subject them to further fines.

The Landlord the Only Winner.

Not all the awards of the Arbitration Court are against the men. In fact, during a long period of advancing prosperity most of the awards of the New Zealand Court have been in the direction of raising wages. But now this has turned out to the disadvantage of the workers. For in order to contest the actions brought by the latter, the employers in every trade had to organise, and this organisation, combined with the policy of Protection, has enabled them to raise prices, not only in the same ratio as the Court raised wages, but to a much greater extent.

A most instructive report on this subject has been made officially by Mr. Edward Tregear, who, as Secretary for Labour, is charged with the administration of the Act. In it he states that the necessaries of life and rent have advanced in price by more than the rise in wages amounts to, and that the class "who alone will rise a winner in the end" is "the non-producing landlord of city and suburban property." property." Very significant admissions these, from one who has been an ardent advocate of the Arbitration Act for years before it was enacted.

For these and other reasons too numerous to mention here, the workers have already lost faith in this kind of legislation. Thus the Sydney Labour Council, early last year, carried a resolution condemnatory of the Act, and the Government of New South Wales has just proposed a Bill to supersede the Arbitration Act by a Wages Board Act,

Wages Boards.

For the reasons given Wages Boards have not been such a conspicuous failure as the Arbitration Acts. They have undoubtedly raised wages in the sweated trades, mainly employing females. It is, however, doubtful whether the same or even a better result would not have been achieved without them. For their operation has coincided with a period of advancing prosperity, during which female labour has gradually become very scarce. For some years employers have been unable to obtain all the labour required. Every trade depending largely upon female labour is voicing this complaint, and a rise of female wages was therefore inevitable, Wages Boards or no Wages Boards. In other respects, however, the Boards have not been so satisfactory, mainly again because a lawyer-judge is the ultimate arbiter. The following cases will illustrate this phase of the subject.

In the middle of last year the employers of starch factories appealed to the Wages Board for higher wages. The Board being unable to come to a decision, the Chief Secretary referred the matter to the Industrial Court. The undisputed facts were that the wages in this trade were lower in Melbourne than in Sydney or Adelaide, and were disgracefully low in spite of enormous tariff

protection for the manufacturers. During the trial the employers offered an increase of 20 per cent. instead of the 60 per cent. increase demanded by the workers. The Court's decision was that the employers' offer be the award of the Court, on the ground that the employers could not afford to pay more, though the Court admitted the insufficiency of the wages thus decided upon.

Shortly afterwards the Bakers' Wages Board increased the

Shortly afterwards the Bakers' Wages Board increased the wages of bakers from £2 10s. to £2 14s. per week on the ground that the cost of living had greatly increased, a fact not disputed. The employers appealed to the Industrial Court, which annulled the award of the Wages Board. The men thereupon declared a strike, and within a week every employer decided to pay the wages awarded by the Wages Board and refused by the Court.

Self-Help Prevailing.

The cases cited are only a few out of many. Where the Courts award an increase of wages the workers accept, and where they refuse an increase the workers fall back on their proved remedy, the strike, and defy the Court. As long as the country is increasing in prosperity and only the workers set the law in motion not much harm is done. But such times cannot last for ever. Presently times of depression will come and the employers will take a hand in the game by applying for reduction in wages. Everyone can see what the outcome will be. Reductions which would have been accepted as inevitable if they had been the outcome of free conferences between the two parties, will be violently resisted when imposed by judicial authority. Avoidable strife, deepening the depression and still further lowering wages, and a general weakening of Unionism must be the inevitable result. Australian experience has amply proved that not in this direction can the emancipation of the workers be found.

TO A PIECE OF COAL.

Bread of the furnace! baked in the ages; Cooled in the hurricane's ancient might; Bought with terror and death and wages, Tears and the widow's plight!

Snatched from the gloom with stars unkindled, Part of the childhood of the sun! Fragment of all the aeons mingled, Darkness and light in one!

Saw you the miner's lamp steal past you, Stirring the sunblood of your veins Into revolt that thundering cast you, Free from his pigmy chains!

Heard you the song that left him dying, Deep where the rainless water flows? Watched you his lampless spirit flying Down where the deathwind blows?

Into that under-night he sought you,
Out of the dripping murk of hell,
Out from the grip of death he brought you;
Lord! I would pay him well!
—JAS. BLACKHALL,
in the DAILY NEWS, 14th March.

A PROPOSED POLITICAL ECONOMY CLASS FOR LONDON.

Mr. Harry de Pass writes :--

It seems to me that in London we lack a band of enthusiastic young workers such as is to be found in Glasgow,

Manchester, and other towns.

I would like to see 11, Tothill Street, made the head-

a would like to see II, Tothill Street, made the headquarters of an army of keen, energetic and well-informed propagandists, and with this object in view I propose to hold a political economy class once a week to study the land question, provided I can obtain sufficient promises of regular attendance.

We have a comfortable room at our disposal and all the books required are available.

Will those who would care to join such a class in order to pursue their studies of political economy and social problems, kindly communicate with me?

HARRY DE PASS.

11, Tothill Street, Westminster

POLITICAL ECONOMY CLASSES.



WILLIAM REID,

SYNOPSIS OF OPENING LECTURE DELIVERED BY MR. REID AT LEEDS, HUDDERSFIELD, AND SHEFFIELD.

Thomas Carlyle called Political Economy the dismal science and not without reason. As taught in universities it had sheltered vested interests which every thoughtful man considered ought to be challenged. It was not like other sciences which set out without bias to discover what was true. Those who read the writings of its accredited authorities ought to keep an eye open for the bias of Political Economy as well as for its principles.

Some business men said they had put the so-called science up the chimney and had found it profitable to do so. If business men had little use for the principles of Political Economy as taught in schools, working men had still less interest in them. The professors of Political Economy could lecture working men on their thriftless and intemperate habits, but they could show them no cure for involuntary poverty.

The science was born in sin and shapen in iniquity. There were men who lived at the time of Adam Smith, such men as Thomas Paine, Thomas Spence, Robert Burns and Professor Ogilvie of King's College, Aberdeen, who tried to awaken the people as to the iniquity of our land laws. Such men had all been "snuffed out" by the people in authority. A gentleman in Edinburgh was banished from the country, his only known crime being that he possessed works by Thomas Paine and had attended meetings for the enfranchisement of the people. Burns in a song traced to the same date makes a "cryptic" reference to proud Edward's powers, although this monarch had gone to his account four centuries before then. Thomas Spence was kicked out of the Newcastle Literary and Philosophical Society for an essay he read on the restoration of land a year prior to the publication of the Wealth of Nations. That was the time referred to by Charles Dickens as the period when timber was growing in northern latitudes that was destined to be used in the building of a guillotine. The first sect who tried to promote a science of Political Economy believed in free land and that taxes should be on land. Two gentlemen who had an opportunity of studying this

sect—the French Physiocrats—were Professors Adam Smith and William Ogilvie. Both were travelling companions to Dukes-the one to the Duke of Buccleuch and the other to the Duke of Gordon. Professor Ogilvie published an unaccepted essay on Property in Land, and Adam Smith published his Wealth of Nations. It looked as if Adam Smith had not said all he might have said, but it is quite clear from the fate of others that he would have found great difficulty in saying any more.

The points he left clear have since been obscured, and those he left dark have not been much improved on, more especially by his modern successors. There was a central truth in the doctrine of the Physiocrats, however crude their conception of it may have been. They believed that the production of wealth—sometimes, at least—yielded a surplus that in equity belonged to no individual. Later, Ricardo showed what this surplus was in his theory of rent. He discovered a Law of Rent without discovering a Law of Wages. Henry George in the closing years of the nineteenth century had developed and correlated these crude ideas, and it was to him we must go for light and leading on such questions.

As soon as an individual awakens to consciousness he realises that he wants to be fed and to be kept warm. He can do, if necessary, without books, pictures, musical instruments, jewellery and luxuries of every kind, but he has no choice in the matter of physical necessities. These must be found, and they consist—in our climate—of four things, namely food, clothing, fuel and shelter. Originally, people satisfy their wants by gathering freely. They have the fruits or roots of the earth for food, skins for clothing, branches for fuel, and caves and hollow trees for shelter. In civilisation all these things are got, not freely, but by permission. Not only do animals object to be taken, but there are owners of such animals who also raise objection. Caves and hollow trees are owned and there is hardly anything that can be had for the picking up.

The individual may learn from his own experience what he is permitted to do, but authoritative works on Political Economy pretend to teach him why he must act

The Wealth of Nations and subsequent works teach him that freedom is good if we want to produce much in the way of comforts. These works do not explain why the freedom to use all the resources of the earth is limited. The bias begins to act at this stage of the explanation, and a great many questions are left unanswered.

Adam Smith tells the story of a boy who had to open and shut a valve of an engine by hand power, and who tied a stick to a wheel and was able to get the valve to open and shut automatically. This boy was demonstrating the basic law of Political Economy—that man seeks to gratify him decires with the least possible energy. Such a law his desires with the least possible energy. Such a law explains why some people evade labour and impose this labour on other people.

From the number of "buts" and "excepts" in authoritative writings one might gather that there were no invariable laws in Political Economy. Wealth is Wealth is produced and distributed in accordance with Natural Law, but human arrangements by ignoring such laws can injure the interests of the community, just as surely as the person who ignores the law of gravitation will find that he cannot swim in air.

If Political Economy as taught had been a true science, it could have told and foretold many useful things. So far it has only been a matter of corrections and disputes.

The chemist can tell us that an insoluble compound will form where it can form. If we know the direction of a current of electricity over a piece of iron we can tell where each pole of the magnet will be. An astronomer can tell when there will be an eclipse, and probably an economistif he were as free to state the truth—could tell the effect of a tariff, an Eight Hours Bill, or a tax on land values. Instead of attempting this they turn their science into a question of history in which there are often two sides. To such men Free Trade or Free Land may have been good at some place or in some time. You must take each case separately and examine it. We have tried by human laws to do certain things; we have tried to protect the farmer and failed, That is an illustration of a human law which did something

else than it was intended to do. Natural Laws do what they were intended to do, and men are poor because they do not pay attention to the Natural Laws which govern the distribution of wealth. The earth is the natural storehouse of all the raw materials of wealth and the doors should be kept open. Instead of that some of the doors are locked and double barred. When they had got the length of discussing the beginning and rise of rent they would see that a perfectly Natural Law had in conjunction with an unwise human arrangement brought trouble on the human

SYLLABUS OF LECTURES.

[Text Book: Progress and Poverty, by Henry George.]

I.—Introductory Lecture—The Scope of Political Economy.

The individual's awakening to his surroundings.

Physical wants call for satisfaction. What is necessary to the satisfaction of physical wants?

How necessities are secured originally. How the same necessities are secured in civilised society. What the individual may learn from his own experience. What is taught by books, such as The Wealth of Nations,

and subsequent works on Political Economy. Man seeks to gratify his desires with the least possible energy.

The distinction between Natural Laws and Human Laws. Illustrations of Natural Laws. Illustrations of Human Laws.

II.-Value.

Value in use.

Value in exchange. What is called intrinsic value.

Real intrinsic value. Adam Smith's discovery of the real basis of value.

Subsequent change of ground on the question of value. Do things get value because they are exchanged, or are

things exchanged because they have value?

Importance of the distinction. Wealth of Nations, Chapter V., Book 1, says "Labour therefore is the real measure of the exchangeable value of

commodities.' How is this reconciled with the fact that certain articles

cannot be produced? Value from production.

Value from obligation.

III.—The Production of Wealth.

What is production?

What is wealth?

All wealth has value.

All that has value is not wealth.

Increase in wealth, not the same as increase in value. Definitions of the terms—land, labour, and capital. Land and labour essential to the production of wealth. Capital helpful, but not essential.

IV .- Trade-Home and Foreign.

What is trade?

Is there any difference in principle between home and foreign

In rude states of society goods are bartered.

In civilised society goods are bought and sold.

The values of different goods or services are not measured with each other, but with a common denominator called

Buying and selling is another form of barter.

How goods or services are paid for by goods or services in our home trade.

How goods and services are exchanged in our foreign trade. Illustrations of completed transactions showing that goods pay for goods both in home and foreign trade.

V.—Distribution of Wealth.

"In that original state which precedes both the appropriation of land and the accumulation of stock, the whole produce of labour belongs to the labourer."—Wealth of Nations, Chapter VIII., Book 1.

In civilised Society wealth is divided into rent for land, interest on capital, and the wages of labour.

Definition of terms—rent, interest and wages.

No rent at the margin of cultivation. See Book of Genesis, chap. xiii.

Why rent is paid—The law of rent.

Why wages are affected by rent—The law of wages. Why interest is paid on capital.

Different grades of labour and different degrees of wages, and the things which affect these.

VI.—Taxes and their effects on Production.

The State has to find revenue as well as the individuals in the State

The Municipality has also to find revenue.

Revenues are got by taxing individuals, and from the profits of public works.

Direct and indirect taxation.

Taxes for revenue.

Taxes for protection.

The effect of taxes on trade—home and foreign.

VII.—Material Progress—The Industrial Revolution.

The effect of progress in conjunction with private property in land.

Want in the midst of plenty.

Evils which progress has not eliminated. Problems intensified by increase in rent.

Fluctuations in trade, and some necessary causes. Trade depression, and its unnecessary cause.

VIII.—Land Values Taxation.

The justice of land values taxation.

How land gets its value.

Why it increases in value.

Those who give it value, and those who appropriate the value.

The necessity for taxing land values.

The beneficent effect of taxing land values.

Reasons for relieving the products of industry from taxation. Objections considered and answered.

NEW CAPITAL OF INDIA.

GOVERNMENT PURCHASE OF LAND NEAR DELHI.

MARKET VALUE AND INCREMENT.

The announcement that Delhi would be the new capital of India had the effect of increasing the demand for the land in the vicinity and raising its value. Arising out of that, Mr. Wedgwood, M.P., put a question in the House of Commons on the 20th of February, as to what steps were being taken to secure the resulting increase of value for the benefit of the people of India. The following is from the official report of what passed:—

INDIA (REMOVAL OF CAPITAL TO DELHI).

Mr. Wedgwood asked whether the Under-Secretary of State for India can lay papers showing what steps the Government of India are taking to obtain for the people of India the increase in the value of land due to the change of the capital to Delhi, and to the erection of Behar into a Lieutenant-Governorship with a capital at Patna?

Mr. Newman also asked whether, before the decision to remove the seat of Indian Government to Delhi was announced, steps had been taken to acquire at reasonable price such sites for the erection of Government offices as will be necessary, and to provide accommodation in adequate cantonments for the increased white population now obliged to reside in Delhi; and whether, in the event of the answer being in the negative, it will be possible for the Government to obtain by compulsory method any sites which may have recently been acquired with a view to resale by native or other land speculators?

The Under-Secretary for India (Mr. Montagu): It was not practicable to acquire land for the new capital at Delhi in anticipation of the Durbar announcement; but immediately after the announcement a notification under the Indian Land Acquisition Act was issued, notifying the intention of the Government to acquire compulsory lands to the aggregate amount of about 180 square miles in the vicinity of the present city of Delhi. The Act enables the State to purchase lands so notified at the price based on the market value at the date

of the notification, with reasonable compensation for severance and for compulacry dispossession; but in settling the compensation the Courts may not take account of any prospective increase of value. In view of these provisions and of the large area notified for acquisition, the Indian Government hope to secure a substantial part of the increment value resulting from the transfer of the capital. Similar proceedings to acquire land for a Government House and for offices have been taken in the neighbourhood There are no papers on the subject to present. of Patna.

Mr. Wedgwood: May I ask whether the price of the land on the date of the declaration means before the declaration was made or immediately after, and whether anything is being done in a similar line at Patna?

Mr. Montagu: The market value of the land means the value when the notification was made. I think it was made the same day as the announcement of Delhi.

Mr. Wedgwood: Does that mean before the change of circumstances arose or after?

Mr. Montagu: It means on the same day or the day after the change of circumstances arose.

Mr. Newman: Can the right hon. Gentleman undertake that there shall be no extra expense in cost of living for those officials who are compelled to change their residence from Calcutta to Delhi?

Mr. Montagu: The land has been acquired by the State at the value it had when the transfer was made, and therefore any increase in the value of the land will accrue

Marquess of Tullibardine: Does the Under-Secretary not think the Indian Government are quite capable of managing Indian affairs without any interference from here?

Mr. Montagu: In such matters as this the Government of India had to obtain the sanction of the Secretary of State, as the noble Lord is well aware.

On the 6th March, Mr. Dundas White, M.P., put a further question to the Under-Secretary of State for India:-

Indian Land Acquisition Act.

Mr. Dundas White asked the Under-Secretary of State for India if he will grant a return setting out the provisions of the Indian Land Acquisition Act or Acts, and the terms of the notification recently issued thereunder in relation to the purchase of about 180 square miles of land in the neighbourhood of Delhi?

Mr. Montagu: I propose to place a copy of the Indian Land Acquisition Act and of the Punjab Government GAZETTE of 22nd December, 1911, containing the notification in question, in the library.

This was, of course, duly done, and we are now able to publish the material sections of the Act referred to, and the terms of notification made under it, which are as follows:-

GOVERNMENT OF INDIA.

THE LAND ACQUISITION ACT, 1894.

(ACT I. OF 1894).

PART II. ACQUISITION.

Declaration that Land is required for a public purpose.

6. (1) Subject to the provisions of Part VII. of this Act, whenever it appears to the Local Government that any particular land is needed for a public purpose, or for a Company, a declaration shall be made to that effect under the signature of a Secretary to such Government or of some officer duly authorised to certify its orders:
Provided that no such declaration shall be made unless

the compensation to be awarded for such property is to be paid by a Company, or wholly or partly out of public revenues or some fund controlled or managed by a local authority.

(2) The declaration shall be published in the official GAZETTE, and shall state the district or other territorial division in which the land is situate, the purpose for which it is needed, its approximate area, and, where a plan shall have been made of the land, the place where such plan may be inspected.

(3) The said declaration shall be conclusive evidence that the land is needed for a public purpose or for a Company, as the case may be; and, after making such declaration, the Local Government may acquire the land in manner hereinafter appearing.

After declaration, Collector to take order for acquisition.

7. Whenever any land shall have been so declared to be needed for a public purpose, or for a Company, the Local Government, or some officer authorised by the Local Government in this behalf, shall direct the Collector to take order for the acquisition of the land.

(These sections are followed by others with supplementary

The notification under this Act was published in the PUNJAB GOVERNMENT GAZETTE of 22nd December, 1911, and is as follows:

Department of Revenue and Agriculture. General.

The 21st December, 1911.

No. 775.—Notification—Whereas it appears to the Lieutenant-Governor of the Punjab and its dependencies that land is required by Government for a public purpose, namely, for the new capital of India at Delhi, it is hereby declared that the undermentioned land is required for the

This declaration is made under the provisions of Section 6 of Act I. of 1894, and under Section 7 of the said Act the Collector of the Delhi district is hereby directed to take order for the acquisition of the said land.

(Here follows the Specification of the land in respect

of which the Notification is given).

FOR STUDENTS AND OTHERS.

CAN WAGES BE RAISED BY "FORCE."

In the debate on the 15th February in the House of Commons on the Labour Party Amendment to the Address in reply to the King's Speech, Sir Frederick Banbury said:

The strike in Liverpool raised the wages of the seamen and dockers, and of all people connected with transport and the docks. The consequence of that was that freights were raised and the consumers had to pay an increased price. That will always follow. If you raise wages artificially, by force, you are bound to raise the costs of what those wages produce, and the result of course will be that the consuming classes will have to pay more than they had to pay before the rise in wages and con-sequently no one is benefited.

In last month's issue we printed the above and invited correspondence on it. The following replies have been received :-

(To the Editor, LAND VALUES.)

SIR,—Sir Frederick Banbury's statement contains so many half-truths and fallacious conclusions that adequately to unravel them all would involve the writing of an elementary text-book of Political Economy. Some light on them, however, may be thrown by the following considerations

If all the wealth produced by the community were distributed as "wages" amongst those whose brains, muscles and enterprise contribute to the necessary work -the workers—then it would be true that any increase in the "wages" of one section of the workers would necessarily have to be found out of the portion accruing to the rest. To-day, however, this wealth is not thus to the rest. To-day, however, this wealth is not thus distributed. Many have special legal claims upon it who in no way contribute to the necessary labour. Hence the wages of any section of the workers, or of the whole of them. might be increased to the full amount to-day taken by these latter privileged classes without the wages of any other of the workers being in any way reduced, or the price of the things they consumed being necessarily increased.

The following well-known passages from Adam Smith's Wealth of Nations have a direct bearing on the questions raised by Sir Frederick Banbury:

The annual labour of every nation is the fund which originally supplies it with all the necessaries and conveniences of life, which it annually consumes, and which consist always either in the immediate produce of that labour, or in what is purchased with that produce from other nations.

The produce of labour constitutes the natural recompense or wages of labour. . . As soon as land becomes private property, the landlord demands a share of almost all the produce which the labourer can either raise or collect from it. His rent makes the first deduction from the produce of the labour which is employed upon land.

As all human labour is necessarily employed upon land, the landlord's rent "makes the first deduction from the produce" of all labour. And, manifestly, the full amount of such deductions could be restored to the labourers, and "wages" be increased by this amount, without involving any increase in the cost of production or involving any rise

So much for the general principles underlying Sir Frederick's conclusions. Let me now briefly examine the conclusions themselves. He tells us that "the strike in Liverpool raised the wages of all people connected with transport and the docks"; and that the consequence of that was (A) "that freights were raised." Well, they may have been; and so they might have been had no such strike taken place. For, as Sir Frederick and all others who have ever shipped goods know well enough, the freights obtainable do not depend upon the wishes or demands of shipowners, nor upon the wages they have to pay to their "hands," but upon a thousand different to pay to their "hands," but upon a thousand different circumstances, the relative supply of ships and of goods that are ready for shipment, amongst others. He continues—(B) "and the consumers had to pay an increased price." An increased price? What for? For the freight, or for the goods shipped as freight? The former I have shown to be questionable; the latter is still more questionable. For the value or price of any goods, of any staple product, does not depend upon the cost of producing it and placing it on the market by the best means and from the best sources of supply, but upon its cost of production by the worst means and from the poorest sources to which the demand of the market necessitate the community to have resource. Thus, the price or value of coal or of corn does not depend upon its cost of production from the best mine or the most fertile land, but upon its cost from the poorest or worst situated mine, or the poorest or worst situated land, to which the community has to have resource. Hence, when the consumer buys a ton of coal or a sack of wheat, the price he has to pay is not necessarily all payment to the workers, agriculturists, seamen, dockers, &c., who have contributed towards its production; some of it goes to pay rent to those owning or controlling the use of the better mines or the most fertile land, and of land specially suitable for railways, docks, and so on. All of which latter could be absorbed for public purposes, or for the benefit of the workers, without increasing by a single fraction the price they would have to pay for any commodity. The price of all commodities would be kept at their natural or economic level, temporarily affected by supply and demand; and the price, wages or earnings of labour would be kept at its natural level. And thus Adam Smith's ideal would be reached, and the labourers secured "the full natural recompense or wages of labour," viz., the produce of their labour.

To my mind, strikes are better than dumb acquiescence in the lot to which the present system of land tenure and taxation condemn the labouring classes. Of course, the far better method would be an organised movement to alter the present system of land tenure and taxation, so as to secure equal opportunities to all, favours to none. And to-day there are abundant signs that such a movement And to-day there are abundant cannot long be delayed.—Yours, &c.,

Lewis H. Berens.

8, Dawson Place, London, W.

(To the Editor, LAND VALUES.)

DEAR SIR,-

As invited, I beg to contribute as a student of Economics an answer to the question put forward in your March number of LAND VALUES.

If the suggestion that wages could be raised by force was a true one, we should, I think, find the condition of the masses at the present day materially better. Economically we know a strike or other forceable methods cannot permanently effect a rise in wages, because, where the supply of labour is so conditioned that there is an overflow of workers as compared with employers the result in a rise of any particular branch has the effect of causing outside competition from that class which is unemployed, as well as from classes of labour which work for a less wage.

When any one particular branch of labour does artificially raise its wages, it necessarily follows that the cost of production of the materials which pass through its hands are increased. This rise in the price of the goods to the consumer consequently lessens his purchasing power in the same proportion. In lessening the purchasing power of the consumer you ultimately lessen production, because as trade is only the exchange of commodities, by lessening the production of one class you consequently lessen the production of all other classes.

The only permanent method of raising the condition of the masses through an increase in wages is not by making the cost of the production of wealth greater, but by making it cheaper. To do this we must first have greater access to that factor of production which is essential to both capital and labour, namely, the land. To make land more accessible to labour and capital we must so arrange to make the withholding of land out of use unprofitable. To bring this about we have simply to relieve labour, industry, and thrift from the fetters which now limit them. These fetters are the taxation imposed, and we must put this taxation upon the unimproved value of the land, which value essentially belongs to the state, being created by the industry and growth of the community.

We would thus, by making the retention of unused land unprofitable, cause more land to be put into use, giving more scope for the use of capital and the employment of labour. The production of wealth would be greatly increased, commodities become cheaper, less unemployment caused by greater opportunities to work, and a decrease in rents caused by the greater competition between landowners to have their land over the use.

landowners to have their land put to use.

A greater prosperity of the community would thus be attained, labour able to demand its just reward in proportion to production, the lot of the general consumer become better on account of the decrease in the cost of living.

Yours truly,

M. WARRINER, JUN.

7, Avenue Elmers, Surbiton, Surrey.

(To the Editor, LAND VALUES.)

Sir,—
The statement which you quote from

The statement which you quote from Sir F. Banbury and on which you invite comment amounts to the assertion that it is impossible for a real rise in wages to take place because such rise will always be neutralised by increased cost of goods. On the face of it there seems something wrong here. Take the miners who are now on strike for higher wage. The mining industry pays toll of £6,000,000 annually to royalty owners. In return for this £6,000,000 no service is performed. Supposing now, this fund were drawn on to satisfy the demands of the miners. Clearly a rise in wage would then occur without adding to the price of coal.

Go a step further and remit the miners' breakfast-table taxes by another dig at this £6,000,000, and wages would rise again.

Now apply this principle to all other industries, i.e., let increased wages be paid out of ground rents (whether ground rents in towns or ground rents in the country) and a general rise in wages will result. Simply draw on ground rents for the difference. The Taxation of Land Values will do it, and that is the answer to the riddle. This plan of action would tend to raise wages in yet another way, because labour would become more productive, so that there would exist a greater fund from which labour would be paid. The stimulating effect of the tax in forcing all land to its most productive use would mean the calling into being of wealth which is not now produced, owing to the restrictive effect of present land laws.

Thus wages would rise without causing increased prices, because:—

(a) There would be more to share out, and (B) the parasite who now shares with the producer in the present restricted production would be gone.—Yours truly,

W. R. LESTER.

Clifton Lodge, Biggleswade, Beds.

To the Editor, LAND VALUES.

Sir,—As it seems to me, Sir Frederick Banbury's contention practically amounts to the assertion that you cannot "raise wages artificially, by force," of any one group of workers save at the expense of the rest of the workers. And this would undoubtedly be true if the full fruits of the toil of the workers of the community were without deduction of any kind distributed amongst them. As everybody knows, however, this is not the case yet; as an ever-increasing portion and proportion of these results is to-day legally claimed by those who do not necessarily take any part in the co-operative labour. Hence it is that any increase in the wages of any one group of workers may be secured either at the expense of the rest of the workers, in increased prices, or at the expense of the non-workers to-day claiming a share of the wealth produced without taking any part in the necessary work. In other words, if all "consumers" were necessarily "producers," or engaged in rendering services to producers, Sir Frederick Banbury's contentions would be necessarily true. But as to-day some are permitted to consume without producing anything, it is not necessarily true; since the share accruing to these people may thereby be reduced, and correspondingly the share of the workers increased.

The market, from which we all draw such supplies of the necessaries and conveniences of life as we can command, may be likened to a huge reservoir, which the labour of the community is employed keeping filled by the best means and from such natural sources as are available to its activities. Day and night the creaking of the pumps may be heard, keeping the reservoir supplied with all sorts of commodities and in every stage of production, according to "the demands of the market." Day by day some may be seen sinking exhausted, dying from nervous strain and overwork, whilst others are perishing from lack of work, or rather from lack of the good things with which the reservoir is abundantly supplied, but from which the great body of the workers can only draw when at work. Strange to say, however, neither all the natural sources are in use, nor are all the workers, capable, ready and willing to work, fully and constantly employed.

It is the command of these sources by others, which enslaves and impoverishes labour; it is the command of these sources by others than the workers, which produces poverty in the midst of plenty; it is the command of these sources by others, which prevent the workers enjoying the full fruits of their own activities, and from replenishing the reservoir with more than enough to satisfy the legitimate demands of all. The Taxation of Land Values will set free these sources of wealth, fill the reservoir to the brim and raise wages to the point of full earnings.

Yours, &c.,

A SEEKER AFTER TRUTH.

The following is taken from the House of Commons Debate on Sir A. Griffith Boscawen's Housing of the Working Classes Bill (15th March):—

VISCOUNT WOLMER: The unrating of houses or the rating of land. I do not know whether the hon. Member (Mr. Wedgwood) makes himself responsible for a leaflet issued by the Midland Land Values League. If he does, and if he believes what that leaflet states, I can quite understand why he thinks that his is the better alternative. I will read out a few of the hundred reasons put forward by that league. The first is that:—

It will encourage art.

Then :-

Diminish accidents to workmen, lessen bankruptcy, make wages genuine, abolish child labour, abolish food adulteration, diminish gambling, stop street noises, no worry.

If the hon. Members for Pontefract and Newcastle-under-Lyme really believe that by unrating houses or rating land, whichever they choose to call it, they will produce the millennium, then all we can say is the sooner they set to work the better.

HERE AND THERE.

"I will never put on my coat until this great question, the Rating of Land Values, is settled."-The LORD ADVOCATE at Portsmouth, 18th March.

Lewisham guardians have been asked by a ratepayer to build him a cottage out of the rates received from him during many years. He sent them plans, which included a fountain in the garden.—The People, 17th

The inspiring news of the work being done in Yorkshire reported in this issue is a triumphant vindication of the opening of the Leeds office 15 months ago, and justifies fully the removal of William Reid to that part of the vine-In all this good work, with more to follow, we cordially pass a vote of confidence and warmest congratulations to our co-workers, Charles H. Smithson and Fred Skirrow. As the Chairman and as the Secretary of the Yorkshire League, which positions they hold by the right of long years service, and by the esteem and confidence of their fellow workers, they have been more than successful. Our ideas and our practical policy now hold an abiding and an enduring place in the public life of Yorkshire. This is recognised by friend and foe alike, and it is mainly due to the untiring efforts and brilliant leadership of our well esteemed and faithful colleagues. Years ago they fought single handed and alone; to-day they have their reward in a growing movement which is not slowly altering the political outlook in the direction of their ideal. Yesterday they stood alone; to-day they are surrounded by scores of interested and informed co-workers, while each day brings fresh recruits inspired with the knowledge and enthusiasm that counts in our fight for industrial freedom.

The Right Hon. T. M'Kinnon Wood, M.P., Secretary for Scotland, has appointed Mr. J. Dundas White, M.P., to be his Parliamentary Private Secretary (unpaid).

Among the events and good news chronicled in this issue we direct attention to Councillor Wm. D. Hamilton's Motor Van Crusade. Mr. Hamilton is out for the full gospel, which will be preached from his van apart from gospei, which will be preached from his van apart from party politics, or any other like consideration. He is in earnest and profoundly believes that in this way he can best do his share of the work. We heartly wish him well in this venture, and would suggest to all who approve that it costs money for upkeep, repairs, petrol, &c. Mr. Hamilton asks for no help that can be otherwise used or is being used to advance the movement; but his outfit has been to him no small sacrifice, and we feel sure he would welcome a friendly and helping hand to keep his "Institute" on wheels.

Mr. Joseph Fels recently posted a copy of Progress and Poverty (Dent's Everyman's Library Edition, 1s.) to the Archbishop of Canterbury, and received the following acknowledgment :-

> Lambeth Palace, S.E. February 22nd, 1912.

My dear Sir,
The Archbishop of Canterbury bids me thank you for your letter of February 13th, and the copy of Henry George's PROGRESS AND POVERTY which you sent him. He is glad to have in such a handy form a book with which he has long been acquainted, and of which he has a well-thumbed copy on his shelves.

> Yours faithfully, J. V. MACMILLAN (Chaplain).

Speaking at the Surveyors' Institution on 11th March, during the continued debate on Mr. Savill's paper on the Single Tax, Mr. Trustram Eve said, according to the ESTATES

GAZETTE of 16th March, that he went to the United Committee offices, and he spent a little money on their leaflets-in fact, there was more literature to be got at the realiets—in fact, there was more interature to be got at the offices for 5s. than at any other place in London. One pamphlet took his fancy. It was "100 Reasons for Taxing Land Values." He would only read a portion of the table of contents, which included "Accidents to Workers" diminished, "Antiquarian Remains" preserved, "Art" encouraged, "Bankruptcies" lessened, "Charities" made graving "Church Disastablishment" if desired "Fantory genuine, "Church Disestablishment" if desired, "Factory Acts" unnecessary, "Gambling" diminished, "Insanity" diminished, and numerous other reasons.

Some 4,600 members of the Surveyors' Institution had posted to them last month a copy of the March issue of Land Values, other explanatory literature, and an invitation to become a regular subscriber. A Yorkshire correspondent writes, March 17th: "A member of the Surveyors' Institution was complimenting our head-Surveyors' Institution was complimenting our head-quarters (the United Committee) to-day on the smart activity displayed in sending out so promptly our literature in reply to the paper read before their Society last month.'

At a meeting of the Wigan Borough Council, reported in the WIGAN OBSERVER of 9th March, it was stated that the Finance Committee had practically carried a resolution supporting the Glasgow Town Council's petition to Parliament for powers for local authorities to rate land values, when "suddenly a member of the committee asked what it would cost them." The Town Clerk replied that it would cost a guinea, whereupon an amendment was moved, seconded, and carried that no action be taken. The Council decided to refer the matter back for further consideration. If the Manchester Land Values League happen to be in funds we hope they will send on that guinea. It may help to soften the hard hearts of the Council who regard the price too big to pay for a change in the system of rating that would put the Wigan people in possession of their own publicly earned values.

When the State abolishes the privilege of private taxation the demand for labour will become greater than the supply, and wage earners will be in a position to bargain efficiently without organisation. Those who now enjoy the privilege will cry "Confiscation," but the Act would be one of restitution.

Let us carry our respect for property rights to its logical conclusion and restore to society the property in land values which it creates. No amount of legal subtlety can excuse the continuance of enactments which deny the equal rights of all men to the bounties of nature .-- F. W. GARRISON in the DAILY NEWS, 20th March.

The root remedy for the conditions worse than slavery now existing in village or town slums is not the provision of shelters for the slaves, but setting the slaves at liberty. Take off the enormous taxes on all homes, and capital will soon be attracted back to so natural and (if freed) stable a security as homes for a free people.—From a letter "Builder" to the NATION of 24th February.

According to the Portsmouth Evening News of 8th March, marked improvements have been effected at the new Hilsea allotment grounds. A sum of nearly £200 has been spent in drainage, &c., incidentally giving work to the unemployed, and by the filling in of a long ditch and some low-lying land four acres have been added for public use. The War Department are so appreciative of the way the Corporation has improved their land at Hilsea that they want to raise the rent £7 for 24 acres!

"I come to tell you," said a city tenant to his landlord, "that my cellar is full of water." "Well," responded the landlord indignantly, "what do you expect to get for £2 a month—a cellar full of beer?"—Fraserburgh ADVERTISER.

RURAL NEWS.

See yonder poor, o'er-laboured wight, So abject, mean, and vile, Who begs a brother of the earth To give him leave to toil.

And see his lordly fellow worm
The poor petition spurn
Unmindful though a weeping wife
And helpless offspring mourn.

If I'm designed you lordling's slave
By Nature's law designed,
Why was an independent wish
E'er planted in my mind?

If not, why am I subject to
His cruelty or scorn,
Oh, why has man the will and power
To make his fellow mourn?

-Robert Burns.

This month we are devoting eight pages in Land Values to our rural campaign, which will be published separately for circulation in Wiltshire and other country districts. From the reports furnished by Miss Ponking and Mr. R. C. Orr, it will be seen that the campaign proceeds encouragingly. The Coal Strike with all its unhappy attendant evils, the unfavourable weather and the activities of the Insurance Act lecturers, have all been in the way of our missionaries, but notwithstanding these obstacles, which we trust will soon pass out of sight, the reports we publish indicate an open and developing field for our good news. The rural people are not just so simple as some folk would lead us to believe, nor are they slow to reason out the case for themselves. They know they are already on the land, but in a poor way. They want better conditions and they know by experience and by the very nature of their employment that only cruel land laws stand between them and freedom from the slavery they now so patiently endure. The land they know is their natural employer. There is no complicated "capitalistic system," as in the towns, obscuring their vision of what the Land Question means to them.

The idle acres everywhere around speak to them daily of what might be done, of the wages unearned that might be earned, and of ideal housing conditions. The dream of the rural labourer is to marry his labour in freedom to the land, and he looks forward to the realisation of this dream. After all he asks for little—only the use of a patch of ground and a home worth calling his own. With these his and a home worth calling his own. independence is assured, without these life to him must remain what it is-a dull, dreary and hopeless thing. These idle acres are crying to the labourers to come and till them. They will surely not cry for ever in vain. Our explanatory literature is abroad in the land. It is being distributed from door to door and many "conversations" are taking place in the humble homes of Wiltshire, and in the near future we shall have with us a band of informed men and women who will themselves make our proposals plain to their neighbours. Meanwhile we proceed with confidence and hope in our rural campaign. Taxation of Land Values means idle acres for willing hands.

CRUSADERS WANTED.

A Petition to the Chancellor of the Exchequer in the following terms is now available for signatures by all who believe in the Taxation of Land Values and the untaxing of industry as a means of overthrowing the monopoly in land, widening the field for employment, raising wages, and providing the natural means to decent housing accommodation.

PETITION TO THE CHANCELLOR OF THE EXCHEQUER.

The Petition of the undersigned adult residents of Wiltshire respectfully sheweth:—

- (1) That the condition of those who labour upon the soil of Wiltshire stands in urgent need of improvement. The wage of the agricultural labourer is a miserable pittance. His home is often a hovel, and even such is hard to obtain. Nor has the labourer a chance to rise by obtaining land on reasonable terms. These conditions are the result of the land being monopolised and withheld from full use; the Landowners' Return of 1873 showed that 44 proprietors held 465,601 acres or over half the county.
- (2) That in the towns of Wiltshire wages are low as the result of the people being driven from the villages to compete for work in such centres; the Census of 1901 showed that during the previous ten years 20,000 people had migrated from the rural districts of the county.
- (3) That the rates as at present assessed bear heavily on tradespeople, on smallholders and market gardeners, and on all who put land to its best use, thus discouraging the use of land and encouraging its withdrawal from labour, thereby causing unemployment and low wages.
- (4) That taxes on necessities such as tea and sugar, and rates levied on buildings, fall severely and unfairly upon all workers.

Wherefore your Petitioners pray that you will be pleased to—

- (1) Levy such a tax upon the value of all land whether in town or country as will compel its full use, so that a demand for labour may be created that will ensure a just wage to both town and rural workers;
- (2) Apply the money raised by that tax to take the place of the tea and sugar duties which press so heavily on the poor, and to reduce the rates for education, poor relief, main roads, police and asylums, which as now assessed are a burden and penalty on industry.

Your Petitioners know that a tax on land values cannot be a tax on agriculture or any industry. Such a tax would fall upon what the Prime Minister has called "the communal value" of land, and we welcome his statement that "he regarded this question as of great importance both in its urban and in its rural aspects, although, in his opinion, the rural aspect was more urgent at the present time."

Furthermore your Petitioners pray that you may be pleased to come to Swindon to receive their Petition and reply to those who look to you to uphold the rights of the people against monopoly and privilege:

SPADE WORK IN WILTSHIRE.

During the month Mr. R. C. Orr and Miss Ponking have been doing successful spade work in Chippenham Division. On the 20th, Mr. R. C. Orr and Mr. R. L. Outhwaite spoke at Chippenham to an enthusiastic gathering.

ing.

The rating question intimately concerns Chippenham, the rates being 8s. in the £. The rating area is 300 acres, of which 150 acres escape as "agricultural" land. A select site of an acre recently sold for over £7,000. The following resolution was carried with two dissentients:—

This meeting fully sympathises with those industral workers who are endeavouring to get a fair return for their labour and considers that steps should be taken to secure a higher wage for rural workers, and is of opinion that an effective means is to be found in the Taxation of Land Values, which by forcing land into use will create such a demand for labour as will enable the worker to obtain a just reward. Furthermore this meeting is of opinion that the proper method to improve rural housing conditions is to raise wages by freeing the land.

The ground has now been prepared in the Cricklade and Chippenham Divisions of Wiltshire for a project designed to enable the workers to bring home to the Government their views on the Land Question, and next month will be devoted to launching it.

REPORT BY MISS PONKING.

Miss D. T. Ponking, who is co-operating with Mr. R. L. Outhwaite and Mr. Robert C. Orr in the propaganda campaign being carried out by the United Committee in Wiltshire, sends us the following report of her activities during the six weeks, February 6th to March 16th, in the Chippenham Division:—

It is a little difficult to judge the amount of interest taken in our question. There is a general feeling of discontent at the low wages and high rents and rates in the villages, but this is the first the people have heard of the Taxation of Land Values as a remedy. Sometimes one comes across a man who seems to grasp the subject fairly well, and I think the leaflets are read generally with interest.

I have visited in the villages of Heddington, Calstone, and Blacklands near Calne; in Sherstone near Malmesbury, and in Derryhill and Pewsham near Chippenham.

In Heddington, Calstone, and Blacklands I have visited about 98 houses; in Sherstone 14 houses, and in Derryhill and Pewsham, where I am now at work, I have made up to the present about 17 visits.

The people visited are chiefly agricultural labourers, whose wages are about 12s. to 14s. per week and who pay rents varying up to 2s. 6d. per week, and small farmers. Many of the labourers rent allotments at 15s. per year per quarter of an acre. The usual complaint of the small farmers is that they have to pay rents of 50s. to 60s. per acre while land is let to the large farmers for 30s. and less.

On my first visit I bring usually leaflets Nos. 51 and 7: "A question for the Agricultural Labourer" and "Land Values Taxation: How it will help the Cottager and Smallholder," which I sometimes read and explain. On my second visit leaflets 64 and 50: "A.B.C. of Land Values Taxation," and "Why Work is scarce and How to Mend Matters," and afterwards "The Memorial," "A Message to the Rural Districts," "Rural Land Reform," and "What the Working People Want," according to the needs and intelligence of the people concerned.

Prior to the meeting in Calne I called on about 20 persons and left a copy of LAND VALUES or the pamphlet "Rural Land Reform." I made arrangements with the Women's Liberal Association by which their members distributed 500 copies each of leaflets 50 and 63: "Why Work is scarce, &c.," and "To all employed in the Building Trade." A good number of my villagers came to this meeting, in some cases walking two or three miles in order to be present. They have since asked me several times where the next meeting will be.

I also got persons whom I had visited to distribute notices of the meeting, and leaflets No. 7, "Land Values

Taxation, &c.," or No. 64, "A.B.C. of Land Values Taxation," in each of the following villages: Bremhill, Hilmarton, Derryhill, Cherhill, Compton Bassett, and Charlcote, in connection with the Calne meeting.

So far I have got four persons to subscribe to Land Values, paying up their subscription for one year. If the paper were more suitable to the village people, simpler and containing news or a message dealing with their desire to obtain land on fair terms, good wages, and decent cottages, it would be easier to increase its circulation, and one could at the same time urge the people to read it with more confidence. But in its present form there is nothing in it which is really suitable for the country districts and for people who are only beginning to understand what the Taxation of Land Values means.

The housing conditions in Melksham are said to be very unsatisfactory. A number of men have come to work at the Rubber Works there during the last few years, and it is said two or three hundred cottages are badly needed. I frequently come across people living in the villages several miles away who have to walk or bicycle into Melksham to their work. In one case a man was living at Heddington and had to ride nearly six miles to his work. Last year he became ill, and since then he has been forced to take lodgings in the town during the week, in order to avoid the morning and evening journey. He has now been able to get a cottage at Seend, a village about two miles away from Melksham. His wages are about 18s. a week, the only cottages available in Melksham had rents of 6s. or 7s. a week, which he could not afford

to pay.

Some 500 notices of meeting and leaflet No. 62 "How to raise Wages without Strikes," have been distributed by members of the Women's Liberal Association in connection with the meeting held in Chippenham on March 20th.

REPORT BY ROBERT C. ORR.

Mr. R. C. Orr writes of the month's work as follows:—
Continuing the rural campaign in the North-West Wilts
Division, meetings were held at Colerne, Lacock, Calne,
Conston, Christian Malford, Sutton and Chippenham.

At Lacock we had a very good meeting, the audience following the speeches right to the end, and not one of them leaving before ten o'clock, although we started at twenty minutes to eight. The questions were interesting, ranging round Form IV. Shifting the Tax, Valuation and Mining Royalties. Literature was distributed and six of the younger men gave us their names and addresses, promising to help us in our work by distributing literature or getting up meetings later.

At Caine we had a largely attended meeting in the town hall, over which Mr. J. H. Lee presided. Mr. Outhwaite's address was followed by a keenness and enthusiasm rarely found in rural districts, many among the audience having walked ten and twelve miles to attend the meeting. Their interest and intelligent grasp of the various aspects of the land question was largely due to the good work put in by Miss Ponking in calling upon the people in their homes, with our literature, and explaining to them the Taxation of Land Values, and how the reform would affect them as workers on the land.

The Christian Malford meeting was rather small, owing unfortunately to the very bad weather, but under the circumstances the attendance was very good. We had no questions, but Mr. Outhwaite got a very hearty invitation to return later to speak to an open-air meeting, which he has accepted.

The Chippenham meeting held in the Temperance Hall was not so largely attended as it should have been, but whatever it lacked in numbers was more than made up for by the interest and delight of the audience with Mr. Outhwaite's speech, in which he dealt very fully with the coal strike, labour unrest, housing and low wages. He used very effectively local illustrations of the burdens imposed by land monopoly with rates in Chippenham at 8s. in the £, and only half of the land within the burgh built upon, the other half rated as agricultural land.

Councillor A. J. Townsend, who presided, supported Mr. Outhwaite heartily, and gave some of his own experiences in trying to extend his business and make improvements. He had bought a small property a few years ago rated at £6 per annum. He had spent £260 on improvements, and when finished he was immediately rated at £28 per annum.

The village meetings were well attended, and although questions were not very numerously put to the speakers, the great majority were very anxious to get our literature, and in many cases we were asked for an extra supply so that they could be handed round to their friends and neighbours who were unable to be present.

The pamphlets which are most appreciated are "How to Reduce," "What the Working People Want," and "Rural Land Reform."

The Insurance Act meetings and canvassers have made our arrangements more difficult to carry out this month, but as they are almost finished we will soon get ahead more quickly and more satisfactorily with the work.

Two dinner-hour meetings have been arranged for at Melksham, where the housing question and rating is a burning issue. There is likely to be an election for the rural district council shortly, and an evening meeting will be

fixed later.

The campaign so far has been a good piece of spade work. It has opened the eyes of many who have been entirely in the dark about Land Values Taxation. Men meet me in the street and say with sincerity and feeling how they are indebted to us for what we are doing. Some are enthusiastic, some are reading the leaflets and talking

about them one to the other.

What has amazed me more particularly is the number of ordinary active politicians who thought that our proposals were for the bigger towns where the land is sold at half a million or more pounds an acre. I reply that our reform is for the rural districts as well, and ask them to read our literature and come to our meetings. Mr. Outhwaite is now a recognised authority in Wilts. Miss Ponking's house-to-house visitation with the leaflets is encouraging and helpful. I attach very much importance to her duties. She makes friends, and at first hand meets and answers all sorts of questions, which many shy ones will not ask at a meeting. We cannot have too much of such door-to-door mission work.

On the whole we have made a fairly good beginning. We have met with a friendliness and spirit of inquiry that makes the work interesting. This rural district has been neglected by land reformers. I daresay it does not stand alone in that respect; but it is something to know that our plan of reform can appeal to country people, and to find how willingly they listen and help in the crusade. A great number of new friends are eagerly looking forward to the open-air meetings when the good weather sets in.

THE LIBERTY SONG.

(To the tune of "Clementine.")

Friends of Freedom! Friends of Freedom! Once again in battle stand! See the sword of Justice pointing To the Value of the Land!

We demand it! We demand it! 'Tis our birthright fair and free, We will shatter ev'ry fetter; Give us Land and Liberty!

We have made the desert blossom By the labour of our hand; But the landlord reaps the harvest In the Value of the Land. Chorus: - We demand it! We demand it! etc.

They who toil not, but are idle In their mansions old and grand, Shall not live in ease for ever, On the Value of the Land.

Chorus: -We demand it! We demand it! etc.

Through the ages, by our fathers Were the fires of freedom fann'd. They will light us while we struggle, For the Value of the Land.

Chorus:-We demand it! We demand it! etc.

Friends of Freedom! Friends of Freedom! Build no longer on the sand. For the honour of your manhood, Tax the Value of the Land.

Chorus :- We demand it ! We demand it ! etc. -DOUGLAS P. BOATMAN.

NO ROOM TO LIVE.

Under the heading "No Room to Live," Mr. Charles Roden Buxton has a characteristic article on the Rural Housing Problem, in The Daily News (March 14th, 1912). He informs his readers that " under the Small Holdings Act more new houses have been provided in three years than have been provided under the Housing Act in twenty-one years." "This proves," he contends, "that the housing question is largely dependent upon access to land." Wonderful new discovery! "The fundamental difficulty," however, he finds in the assumed fact that "cottage building does not pay." "I have already shown," he says in a most revealing passage, "that this is not universally true, even for local authorities, still less is it true for landlords or farmers, because the money they spend upon cottages brings its return indirectly, by keeping the labourer on the land, and enabling them (landlords and farmers) to pay lower wages than would otherwise be necessary. (Italics are ours.) In other words, the money spent upon cottages will enable farmers and landlords to get their work done at a lower cost in wages than would otherwise be necessary; and so the benefit of the expenditure would accrue to them, not to the labourers. Mr. Buxton continues:- "Still the fact remains that with the present ra'e of wages the labourers of southern and central England cannot as a rute pay a rent which will recoup a local authority or an independent builder for the capital outlay.'

He goes on wisely and truly to say that :- "There is one ultimate remedy for this-an increase in wages." A pity that Mr. Buxton, here or elsewhere, does not tell us how such an increase can be secured, not only to agricultural but to all other workers-say, by making the use of land, for farming, small holdings or cottages, more available and at cheaper rates. He does not seem yet to have grasped the fact that, other things being equal, it is the rent or price of land which determines the wages of those who put it to use-low rent, high wages; high rent, low wages. However, he continues: "Pay a decent wage, and demand a deecnt rent—that should be our motto. And very soon there would be no housing problem left."

Brave words! though we do not know who the "our" refers to. Our motto is-secure the workers their full wage, and very soon there will be no poverty problem left. However, for some reason or other, Mr. Buxton seems to think that the payment of "a decent wage," to say nothing of "a full wage," is not to be hoped for yet awhile. Hence he contends that "we must seek for more immediate, though less logical, remedies." And so he urges a demand for a State Grant, to be administered by another new Board, a Housing Board. In other words, another sop to the landlords. For, as Mr. Buxton has himself shown in the self-same article, "the money spent upon cottages [whether State Money, Local Authorities' Money, or the Landlord's Money] brings its return indirectly, by keeping the labourer on the land, and enabling landlords or farmers to pay lower wages than would otherwise be necessary.'

Mr. Buxton is evidently a young man in a hurry, who thinks that even though we cannot do the right thing, we ought to be doing something, even though the something only amounts to demanding alms and doles for the benefit of landlords, farmers, and other such deserving people. However, we quite agree with him that—"The improvement of rural housing cannot wait. The cost we pay in discomfort, debility, disease, death, and depopulation is incalculable. Nor is the question one that concerns particular districts and parishes only. It concerns the nation, and the nation must take it in hand." The nation will one of these days. It will, when it realises that the Housing Problem in both town and country is but a phase or symptom of the Poverty Problem, which is not to be

cured by alms and doles, but only by basing its system of land-tenure and of taxation upon the sound bed-rock of social justice.

HOUSING AND LOW WAGES.

The following letter appeared in the Daily News of

SIR,—With reference to Mr. Outhwaite's letter in the Dathy News on Saturday, I should like to point out that uneconomic rents do not necessarily mean lower wages. In Ireland since the building of State-aided labourers' cottages in 1889 wages have risen 25 per cent. to 30 per cent. (so I was recently informed by an official of the Department). Moreover, if in England an agricultural labourer is housed in a cottage not owned by his farmeremployer, he will be less timid in demanding higher wages.

I may say I am as strongly in favour of a legal minimum wage as is Mr. Outhwaite, for at the recent annual meeting of the National Land and Home League I proposed a resolution in favour of a legal minimum wage, which was loyally and unanimously carried by Conservatives, Liberals, and Socialists alike. But as a nation we cannot afford to let land become derelict or villages deserted until doctrinaires are able to bring to a practical issue the tenets of their dismal science; and of one thing I am quite certain: wages will never sink lower than the minimum in Dorset, Wilts, Norfolk, and Suffolk. If they did, we should be face to face with either a national bankruptcy or a revolution. F. E. Green.

Newdigate, Surrey, March 18th.

REPLY BY R. L. OUTHWAITE.

To this Mr. Outhwaite sent the following reply, which appeared in the Daily News of 25th March:

SIR,—I was surprised to read in Mr. F. E. Green's letter to you that I am "in favour of a legal minimum wage" for agricultural labourers. I have to differ from the "Conservatives, Liberals, and Socialists alike" who "loyally and unanimously" supported the proposal at the annual meeting of the National Land and Home League. If an Act were carried to-morrow fixing the wage at a just rate, the immediate response of the monopolists would be to turn more land to grass and game preserves and further depopulate the countryside.

I am in favour of a minimum wage being established by such Land Value Taxation as would compel the full use of rural land and make land available to the labourer. The demand for labour would cause wages to rise; the labourer with land available for his own use would not consent to work for less than the return of his labour applied to the land he could obtain. That is the minimum wage I have and he could obtain. That is the minimum wage I have in mind and the way to arrive at it. Mr. Green cannot wait till "doctrinaires are able to bring to a practical issue the tenets of their dismal science." This proposal may be "doctrinaire"; it is no doubt "dismal" to the "Conservatives, Liberals, and Socialists" of the N.L. and H.L., but the method only lacks practicability because party politicians find it more convenient to unite in proffering useless laws and doles to the agricultural labourer than to overthrow the monopoly that has reduced him to serfdom.

As for the cottages at "uneconomic rents," seeing that no

distinction can be made between individuals, I presume every agricultural labourer will have one, which means a minimum expenditure of £100,000,000. Then there are hundreds of thousands of other workers who cannot afford to pay an economic rent for a cottage, and who herd in tenements. These, too, must in equity have cottages at uneconomic rents. Why not at once say that every man getting less than 30s. a week shall have an "un-economic" or free cottage? And why not bread and meat and clothing at uneconomic prices for the hungry and the ill-clad? And all this rather than tax land values, free cottages of taxation, and raise wages by forcing land into use. No wonder we have a Syndicalist movement based on scorn of "Conservative, Liberal, and Socialist alike."

R. L. OUTHWAITE.

A GOOD HOME AND A GOOD LIVING.

LETTERS ON WORK AND WAGES.

By Moya Llewelyn Davies.

[Appearing also in "Political News" (the organ of the Home Counties Union of Women's Liberal Associations) for March.]

Thank you very much for your letter. I am glad to hear you like the country so much and find village life so interesting. At the same time, I am not surprised to hear that you often feel very sad and depressed, when you see how wretched is the condition of a large number of workers in the country. The people in the towns have a hard enough lot, goodness knows, but their fellowworkers in the country are almost worse off. Yes, 12s. or 14s. a week is a poor sort of a living, and how the poor fathers and mothers manage to pay their rent, and to buy food, clothing, boots and shoes, and firing, for themselves and their children is a mystery to me. The mothers

especially!
What a hard lot is theirs, and how cheerful and splendid most of them are! I know them well. It is work, work, work from morning till night. When the children have been got to bed there is the husband's supper to be got; then the washing up; then that bundle of socks and stockings in the corner, all with holes in them! It is only when she gets to bed her toils cease; and the morning comes all too soon, when the hard, dull,

round of work begins all over again.

And for the men too, whether in town or country, it is work, also, all day for them; and the end of their labours brings them no real rest, or comfort or satisfaction. If there was a nice comfortable home return to, a bright fire, a good meal, and the faces of happy, healthy little children, if there was the good feeling that the day had brought its honourable toil, and its just reward, the hardships of work would soon be forgotten. But it is not so! And is it not the right of the working-men to get these things? Is not their labour worth to the country a wage that will give them at least the ordinary decencies and comforts of life? The work-ing men, all the world over, impatient under a feeling of injustice, are asking for these things; whether they vote for Tariff Reform, or Protection, whether they vote for Liberalism, or for Socialism. They are groping about, looking for a remedy, and striving to find that decent life, to which they instinctively feel they have a right. All workers, town workers and country workers, know

well what they want. They want to be able to get a job, and to keep it. Isn't that it? The men in the country want a chance of a better career on the land, either working for themselves, or for others. The men in the towns, also, want steady employment and good wages, as mill workers, factory hands, navvies, dock-labourers, brick-layers, carpenters, at whatever work they may be suited

to perform.

The working men, whether in town or country, want to be sure of work, and they want fair wages; whether to be sure of work, and they want to be working for themselves or for others, they want to be able to earn a decent living. They want what their work is worth; what they do not get at present, a fair return for their labour.

Then the working people want better houses. They want good cottages, good homes, where they will have some chance of living healthy and comfortable lives. And they want them at fair rents. In many cases, the housing conditions in both town and country are deplorable. Everyone admits it. As you know, housing schemes time after time have been talked about; some have been started, but they don't seem to help the people very much. The rents are not low enough, or the people's wages are not sufficient to allow them to pay the rents asked; I don't know which it is, probably both! When old houses become unfit to live in or are pulled down, they are not replaced, or if new ones are built they are too expensive, and the people are driven away to find shelter in equally wretched tenements, elsewhere, thus, it seems to me, making the demand for room in such tenements greater, sending up rents, and making overcrowding worse.

As far as I can see, it is the landlord who benefits, not the working man and his wife and family.

In the country, in many villages, you will agree, the bad insanitary houses,—without enough rooms, and the rooms there are too small,—are a disgrace. If there is any excuse at all for overcrowding in the towns, there is none in the country. All round is God's earth, and air, and sun, ready to supply room and health and happiness for all. Nevertheless, the people are crowded into wretched, insanitary cottages, and many, especially young men who want to marry, have to leave the villages altogether. Men, able and wishing to work, are driven with their families into the workhouse simply because no houses are to be had. Or else they drift to the towns, making the overcrowding there worse, adding to the numbers of unemployed, and making the struggle for life harder.

And then, besides the difficulty of getting work, and a house to live in, besides low wages and high rents, there are the rates and taxes, which press so hardly and unjustly

on working people.

If a factory is enlarged, or new machinery put into a mill, if a farm building is put up, or improvements made, heavier rates are charged. What is the result? There is less work to be had of any kind, wages are lower, every-

thing is scarcer and dearer.

And so when the working man goes home from the factory, which is taxed, from the shop which is taxed, from the land on which his improvements are taxed, he goes home also to a cottage which is taxed. The heavy rates at present on buildings result in his having a worse house than he would otherwise have, and he has to pay more for it. And when he sits down to his supper, his tea, his cocoa, and his sugar are taxed. They are dearer in consequence, and he has to do with less.

The present system is intolerable; something must be done, and done soon, whereby the working man can get a better chance to do the work for which he is most fitted, receiving the fair return for that work; whereby in the country he may get land for himself, or be enabled to work on the land on better terms.

Working people must have the opportunity of getting better houses to live in; and the present taxes on their work, their houses, and their food, must be taken off.

In my next letter I shall attempt to show how these things can be done. If the land were unlocked to the people, by means of a wholesale change of taxation, and the rates and taxes were taken off men's work, a tide of prosperity would be started which would flow from country to town, from town to city; from the agricultural labourer, the small holder, the farmer on the land, to the bricklayer, the carpenter, the bootmaker, the miner, the shopkeeper, the business man, gradually bringing to all workers what their labour is worth.

Your affectionate friend,

TO THE WORKING PEOPLE.

DO NOT ALLOW YOUR BREAD AND MEAT TO BE TAXED.

GET THE TAXES ON YOUR TEA AND SUGAR TAKEN OFF.

GET THE RATES ON YOUR COTTAGES TAKEN OFF.

GET THE RATES ON YOUR FARM BUILDINGS AND IMPROVEMENTS TAKEN OFF.

TAX THE LANDOWNERS ON THE VALUE OF THEIR LAND.

Then you will have a better chance of getting a bit of land on fair terms and working it at

a good profit.

Then there will be more jobs and higher wages. Then there will be more cottages and lower rents.

Issued as a poster (size 20 in. by 15 in.) copies of which can be obtained from the offices of the United Committee.

HOW TO RAISE WAGES.

There is a means which will not only raise wages with absolute certainty, but which will also help every useful trade. There is a true, natural, and lasting way of raising This is to give all workers—agricultural, building, mining, &c .- free access to land on fair terms. This can be accomplished by the Taxation of Land Values, that is, to make every owner of land pay rates and taxes on the full value of the bare land, whether it be well used, or only half used, or whether kept idle altogether, and at the same time abolishing present rates and taxes which are such a burden on industry and restrict production. If rates and taxes were raised on the basis of land value owners of idle land, whether land in the country suitable for the raising of crops, or land in the town suitable for building, would be compelled to look around for some means of meeting their liabilities and would be forced to throw the land open The present land famine and scarcity of work would be brought to an end, and all who wanted land could get it at its fair natural rent. Trade would bound forward, the demand for labour would increase, and wages rise. Employers could raise wages without loss to themselves if they got their land cheaper and were not taxed and rated as they are at present on the value of every improvement they make. The workers would be able to demand higher wages because the cut-throat competition that goes on to-day among themselves for employment would be eliminated.

If countrymen could get the land they so much need on fair terms we would then have three natural forces at work,

each and all making surely for higher wages.

1. Wages would rise in rural districts because it would be easy to get land at fair rents, and therefore fewer men would be seeking to hire themselves out.

2. Wages would rise in the towns because fewer men would be driven from the country to cut down the wages

of town workers.

3. Employers would have to seek more workers to supply the increased demand for produce, and this would further assist in raising wages.

LAND HUNGER: ITS EFFECTS AND ITS CAUSE.

COUNTRY LIFE (February 24th, 1912) tells us that:-

It often happens that we are surprised by the price that a countryman of the working class who has saved a little money is ready to pay for a patch of ground and a cottage that he can call his own. Often it is a price quite out of proportion to the value of the holding as estimated by what a larger landowner would regard as a fair return for his money. The explanation is that a possession of this kind holds out inducements to one of the working class which it does not offer to the man who regards it in the strictly financial light. But even a stronger motive, that urges him to the possession of a little holding of his own, is that he looks upon it as the visible and comforting refuge of his old age to which he may resort when past work.

That the possession of a patch of ground and a cottage, "to which he may resort when past work," "holds out inducements to one of the working class which it does not offer to the man who regards it in the strictly financial 'is undoubtedly true. But it is difficult to see who, save the seller, really benefits by a countryman of the working class having to pay for "this visible and comforting refuge " a "price quite out of proportion to the value." One of the many benefits to the countrymen of the working class of the Rating and Taxation of Land Values is that it would speedily make such "refuges" available to them, at a price or at a rent more in keeping with their real value—and that without the clumsy intervention of State Purchase.

MR. G. K. CHESTERTON ON PEASANT PROPRIETORSHIP.

According to The Glasgow Herald (19th March, 1912), speaking on "A Plea for Peasant Proprietorship," on Tuesday, March 18th, before the Edinburgh University French Society, Mr. G. K. Chesterton, who was introduced by the Chairman as "probably the most popular, and certainly most original, English man of letters," said:—

"When he talked about peasant proprietorship he was not talking about something new and ingenious, he was talking about a fact and an ideal. It was not easy to say what the essence of the ideal was. Man must have some place to stand on earth on his feet, and from that they said that as many people as possible should own the earth. Any society which provided the largest number of people on the land without tyranny was under a good Government. There were a good many ways by which that could be done. One method suggested by the Chairman was the abolition of entail and primogeniture. A peasant society existed in many parts of the world. England was not one of these parts. It was one of the plague spots.

"The proletarian system, where the overwhelming mass of the people were wage-earners depending upon capitalists, had failed, and had led to an impasse. That was proved by the coal strike. It was necessary that there should be some wage-earners, but it was not necessary or natural that the greater part of the poor or comparatively poor men should be in the position of wage-earners. Broadly speaking, capitalism had failed so disastrously that civilisation was threatened. State intervention was no remedy. The only cure was that as many people as possible should become capitalists. To transfer things to the State would make them a great deal worse than now. On the other hand, to leave things as they were was impossible. They should make as many people as possible capitalists—giving as many people as possible small pieces of land, and small co-operative shares in business—and then let them see whether they did not create a spirit of dignity and independence in society."

Has anyone ever read a more weird medley of keen observation and of childish, nonsensical illogical reasoning? "Man," which means we presume all men, "must have some place to stand on earth on his feet." A new and astonishing discovery! revealing keen powers of observa-tion—or a love of platitudes. Therefore, we should have thought, good Government would secure to each of its citizens equal opportunities "to stand on earth on his feet," without tyranny, and without having to pledge his liberty or the fruits of his activities, on and from the earth, to any more-favoured fellow-citizen for permission to do so. But No, says Mr. Chesterton, "therefore as many people as possible should own the earth." Should own the earth! Why? we venture to ask. Is it really own the earth! Why? we venture to ask. Is it really necessary that a man should own any portion of the earth before he can get the use of "some place to stand on earth on his feet?" And if to this end "as many people as possible are to own the earth," what is to become of the others, who also "must have some place to stand on earth on their feet?" Moreover, is the earth to be "owned" in blocks of exactly equal sizes and of equal values? or are some to be secured the ownership of larger values? or are some to be secured the ownership of larger and more valuable blocks than others? Surely, the whole history of the past, as well as of our own days, more especially, perhaps, the history of flourishing Land Companies, should have sufficed to teach even such a busy man as Mr. Chesterton that the main object of those so anxious to acquire the power "to own" land, is not to find a place to stand on earth on their own feet—but rather to prevent others from doing so save on their terms and conditions.

Such is the direct cause of slavery and of serfdom, as of the scarcely disguised slavery and serfdom of our own days. But Mr. Chesterton, in his wisdom or blindness, would still have us believe that for some reason or other, not only the exclusive possession, but the private ownership of land is a sort of necessity, the evil results of which he evidently thinks to minimise by enabling "as many people as possible to own the earth." In other words, landlordism is a fraud and a failure, therefore let us create as many small landlords as possible. Strange reasoning. Any such step may bolster up landlordism, but cannot remove the social ills landlordism involves. To Mr. Chesterton's mind society's choice is limited to creating either a few privileged people or a lot of privileged people. That it could and should abolish privilege, and secure equal opportunities to all, favours to none, does not seem yet to have dawned on his mental horizon.

The rest of Mr. Chesterton's reasoning is on a level with the preceding. He tells us that "The proletarian system"—by which he means what others call the capitalistic system, based on and dependent on landlordism, upon "the expropriation of the mass of the people from the soil," to use Karl Marx's words, "had failed and had led to an impasse. This was proved by the coal strike.' We agree; though there were stronger and more convincing proofs of its failure, to those who had eyes to see them, before the coal strike, before even the Limehouse speech. But what is Mr. Chesterton's remedy? Just as he thinks to remove the evils of landlordism by creating a lot of small landlords, so he thinks to get over the impasse due to "Capitalism" by creating a lot of small capitalists. "Broadly speaking, capitalism had failed so disastrously that civilisation was threatened," And Mr. Chesterton's pill to cure, or avoid, the earthquake, is "to make as many people as possible capitalists." Once again we venture Once again we venture to suggest that though any such step might possibly bolster up "capitalism," or "the proletarian system," it cannot possibly remove or even lessen the social ills it

"It was necessary," Mr. Chesterton tells us, "that there should be some wage-earners; but it was not necessary or natural that the greater part of the poor or comparatively poor men should be in the position of wage-earners."

Does Mr. Chesterton mean that it is necessary that there should be some people earning their living by assisting in the production, exchange, and distribution of wealth, or in rendering services to those so engaged? If so, then we agree, not only that this is necessary and natural, but that the social conditions should be such that only those who share in the work should share in its fruits. Thus all would be found in the position of wage-earners, all would share according to services rendered, and the social problem would be solved. But, with all due deference to Mr. Chesterton, we cannot see how its solution is in any way made easier by taking some or many from the position of wage-earners, and making them rent receivers, or other tribute receivers. Someone must work to produce both rent and any other form of tribute; and if some, whether few or many, are to receive it without working for it, and in addition to their own individual earnings, then others must be forced to work without receiving the full fruits of their industry, their full wages, their full earnings. Just as we cannot all live by stealing, so we cannot all live on rent or any other form of tribute. Increasing the number of those who share in the fruits of social injustice, will not remove or lessen, though it may easily intensify, the evils injustice inevitably brings in its train.

It often appears to be Mr. Chesterton's business to juggle with words; and in this no one surpasses him. But he should occasionally look behind the words at the things or ideas for which they stand. He does this sometimes, and then he says or writes things worth saying and recording. We fear he did not do so at Edinburgh. If he had done so he would certainly have discovered that though peasant proprietorship is certainly a fact, it is not an ideal, and offers no solution of the social problem of to-day, no way out of the land question.

'L. H. B.

CANADIAN FARMERS AND THEIR "FARMERS."—If the farmers in the West were allowed to use the vacant land that is being held out of use by speculators, there would be no person living more than ten miles from a railway, whereas some are now one hundred miles away. This dog-in-the-manger land policy is making the rich richer and the poor poorer."—Grain Growers' Guide (Winnipeg), December 6th.

IMPORTANT SMALL HOLDINGS STATISTICS.

In the House of Commons on 1st March, Viscount Helmsley asked the President of the Board of Agriculture to give the total amount of land bought by county councils for purposes of the Small Holdings Acts, specifying the amount of land bought by each county and the number of small holders in each county settled on such land?

Mr. Runciman, in reply, stated that the following table supplies the information available up to the 31st December, 1911. He could not state separately the number of small holders on land acquired by purchase:

County.	Area Purchased.	Area Leased.	Total Area.	No. of Small Holders in Pos- session.
ENGLAND.	A, R. P.	A. R. P.	A. R. P.	36831011
Bedford	1,632 1 20		2,865 1 7	297
Berks	1,704 3 14		2,255 3 28	66
Buckingham		,	3,114 2 14	128
Cambridge Isle of Ely	4,399 2 23		6,030 0 31	609
Chester			3,025 2 35	553
Cornwall	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	441 1 31 175 2 24	3,277 1 38	95 106
Cumberland	85 3 38		2,806 3 6 363 3 38	22
Derby		0 1 15	602 0 15	9
Devon	3,690 1 4	953 3 23	4,644 0 27	217
Dorset	172 3 9	1.574 0 0	1,746 3 9	49
Durham	134 3 30	1,323 2 20	1,458 2 10	60
Essex	1,249 2 23	551 2 19	1,801 1 2	119
Gloucester	1,681 0 38	524 1 13	2,205 2 11	177
Hants	262 3 8	1,069 3 4	1,332 2 12	103
Isle of Wight	$506 \ 0 \ 2$	360 1 32	866 1 34	53
Hereford		316 3 1	1,553 2 30	75
Hertford	857 3 28		2,095 2 16	117
Huntingdon		264 3 32	3,271 2 34	303
Kent	785 1 9	914 1 12	1,699 2 21	102
T -: - 4	89 3 6	363 2 8	453 1 14	59
Lincoln, Parts of	2,205 1 19	287 3 30	2,493 1 9	80
TT 11 1		1 276 0 20	0.550.0.0	190
17	1,976 1 11 2,551 3 23	1,376 0 32	3,352 2 3	139 161
Lindsey	1,997 3 5	908 3 5 518 2 12	3,460 2 28 2,516 1 17	127
London	1,001 0	910 4 14	2,510 1 17	121
Middlesex	19 1 18	95 1 33	114 3 11	11
Monmouth	2,587 3 21	442 2 16	3,030 1 37	58
Norfolk	4,859 3 32	3,411 0 28	8,271 0 20	711
Northampton	575 1 26	1,568 2 21	2,144 0 7	91
Soke of Peterboro'	452 3 29	29 2 15	482 2 4	17
Northumberland	2,282 0 0	911 0 0	3,193 0 0	61
Notts	265 3 27	525 0 33	791 0 20	49
Oxford	423 0 25	2,059 2 22	2,482 3 7	163
Rutland	bod) le ogst	296 0 39	296 0 39	28
Salop	1,094 1 34	528 2 9	1,623 0 3	76
Somerset	4,088 1 4	1,762 1 17	5,850 2 21	348
Stafford	1,169 2 0	739 1 0	1,908 3 0	48
Suffolk, East	610 1 10	208 1 11	818 2 21	53
Surrey	1,223 3 28	334 2 26	1,558 2 14	175
Surrey Sussex, East	941 1 3	84 1 31	1,025 2 34	55
TIT .		300 3 22 49 0 8	300 3 22	22 7
Warwick	1,130 3 9	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	49 0 8 1,530 2 1	80
Westmorland	1,130 3 3	79 3 9	79 3 9	8
Wilts	1,218 0 10	1,706 0 18	2,924 0 28	151
Worcester	921 3 30		1,964 1 3	365
York, East Riding	1.152 3 12		2.299 1 10	84
North	548 0 27	238 1 27	786 2 14	9
West	2,660 3 6	452 1 31	3,113 0 37	36
Isles of Scilly	Wayte social	rech at any		
	2/10/1	70. 519096.1		
	67,741 3 18	38,191 3 1	105,933 2 19	6,532
WALES.	707 9109		an four t	
Anglesey	365 0 31	285 2 35	650 3 26	17
Brecon		220 3 0	220 3 0	12
Cardigan	160 0 0	2,986 2 5	3,146 2 5	41
Carmarthen	anorma	433 3 10	433 3 10	27
Carnaryon	2,263 0 0	47 0 0	2,310 0 0	37
Denbigh	1,756 2 0		2,964 3 0	70
Flint	652 1 14	75 0 38	727 2 12	20
Glamorgan Merioneth	660 1 34	1,431 0 27	2,091 2 21	26
Montgomery	1,331 3 27	359 1 28	1,691 1 15	19
Pembroke	2,357 2 24	2 0 0	2,359 2 24	63
Radnor	$1,537 \ 3 \ 17$ $44 \ 0 \ 9$	59 3 9	1,597 2 26	46
indio	44 0 9	330 0 0	374 0 9	19
Total	11,128 3 36	7,439 2 32	18,568 2 28	397
Total—	11,120 0 00	1,100 2 02	10,000 2 20	551
England & Wales	78,870 3 14	45,631 1 33	124,502 1 7	6,929*
	The second second	age difference of		

In addition, 732 tenants of 39 Associations occupy land acquired by County Councils.

WHO IS HURT BY A TAX ON LAND VALUES.

By F. A. W. Lucas.

Not the working farmer. Not the man who works for his living. Only the person or company that keeps valuable land idle.

By taxing land values only and untaxing industry we shift the burden of taxation from the worker to the idler.

Why do we want to tax land values?

Because land is provided by Nature for the whole people and not for a few,

Because land values are not created by any individual.

Because the value of land is made by the community and should belong to the community.

Because a tax on land values makes the owner of idle land use it or sell it to some one who wants to use it.

Because a tax on land values is a tax on idleness, while a tax on anything else is a tax on industry.

Because other taxes are unjust to the poor man.

The big landowners and the big mineowners who will be hit by this tax are very much concerned for the worker. They tell him this tax will mean the taking away of his little plot of land. They do not care for themselves, but their hearts bleed for the poor farmer and the poor shop-keeper. The poor farmer and the poor shopkeeper and every other worker have nothing to fear and everything to gain from taxing land values.

Everything a man eats or drinks, wears or works with, comes from the application of human labour directly or indirectly to the land. Without a tax on land values the private owner of land can keep it idle and limit the production of food and drink, clothing and tools. The miner who wants to mine, the farmer who wants to farm, cannot do so because some landowner says no. The amount of work available for miners and farmers is limited at the whim of private landowners. But not only the amount of work for these people alone. If miners are busy, engineers and blacksmiths are busy; if farmers are working, butchers and bakers, tanners and millers are required. You cannot have one section of the community busy without all other sections being busy too. We don't all want to be farmers or miners, but when those who do can easily get right on to farming or mining land, then we shall all feel the benefit.

A tax on land values opens up the land. As long as land is idle the owner gets nothing from it. If while he gets nothing from it he has to pay a tax on its value he will soon think it worth while to use his land or sell it to someone who wants to use it. In either case there is increased scope for employment. The more jobs there are, the more does the position of the workers improve.

Meanwhile, how does the small landowner—the man who is using his land—fare? In existing circumstances the more he works the more taxes he has to pay. If he is a farmer he has to pay Customs duties on the tea, sugar, coeoa, etc., he and his employees consume; he has to pay taxes through railway profits on everything he uses. The better his farmhouse and outbuildings the higher the taxes he has had to pay. By reducing these taxes and making good the revenue from a tax on the value of his land, the bare land value as distinguished from any value he as an individual has given to it and anything on it, we shall considerably reduce the amount of taxation payable by such farmer. So, too, with the shopkeeper, the clerk, the artisan.

On the other hand, big landowners and big mineowners, who do not contribute to railway profits and do not pay Customs duty in respect of idle agricultural or mining or town lands, will have to pay the tax on land values. That is why the big landowners like the present system of taxation, and that is why they are opposed to taxing land values. Use your vote and see your fellow workers and everyone you can influence use their votes for those who are pledged to tax land values without exemptions.

THE OLD, OLD CRY.

Speaking in support of the Housing of the Working Classes Bill, on Friday, March 15th, Mr. C. Bathurst (Wilts) said:—

As a Poor Law guardian in a country district for many years, he did not remember a single case in which a man having a large enough garden, and having the necessary knowledge to cultivate it, had either gone into the workhouse, except in advanced age, or received outdoor relief. What they wanted was, not the *minimum* half acre of the Irish Labourers Act, but just enough land to offer an alternative occupation to the cottager and to help to meet the necessities of daily life without detracting from the value of the man's daily occupation. (Hear, hear.)

In other words, what "they" wanted was to give the agricultural labourers at the expense of the ratepayer or taxpayer the use of sufficient land to keep him off the rates, but not sufficient to make him independent—or "saucy," as it used to be called—or to detract from the value of his labour to those who want his labour for their own profit. Of course, with a cottage at, say, Is. a week, and "just enough land to offer an alternative occupation to the cottager, and to help him to meet the necessaries of daily life," the fortunate man would be able to work for his superiors at lower wages than without such advantages—and would very soon be made to do so. If he had the use of enough land to support himself and those dependent upon him, he would want more wages or even refuse to work for them at all—and then whence would the landlord get his rent?

WHAT CAN THE RICH MAN DO?

In the case of the rich man to-day, who is honestly desirous of devoting his wealth to the improvement of the condition of Labour, what can he do?

Bestow his wealth on those who need it? He may help some who deserve it, but will not improve general conditions. And, against the good he may do, will be the danger of doing harm.

Build churches? Under the shadow of churches poverty festers and the vice that is born of it breeds.

Build schools and colleges? Save as it may lead men to see the iniquity of private property in land, increased education can effect nothing for mere labourers, for, as education is diffused, the wages of education sink.

Establish hospitals? Why, already it seems to labourers that there are too many seeking work, and to save and prolong life is to add to the pressure.

Build model tenements? Unless he cheapens house accommodation, he but drives further the class he would benefit; and as he cheapens house accommodation, he brings more to seek employment and cheapens wages.

Institute laboratories, scientific schools, workshops for physical experiments? He but stimulates invention and discovery, the very forces that, acting on a society based on private property in land, are crushing labour as between the upper and the nether millstone.

Promote emigration from places where wages are low to places where they are somewhat higher? If he does, even those whom he at first helps to emigrate will soon turn on him to demand that such emigration shall be stopped as reducing their wages.

Give away what land he may have, or refuse to take rent for it. or let it at lower rents than the market price? He will simply make new landowners or partial landowners; he may make some individuals richer, but he will do nothing to improve the general condition of labour.

Or, bethinking himself of those public-spirited citizens of classic times, who spent great sums in improving their

native cities, shall he try to beautify the city of his birth or adoption? Let him widen and straighten narrow and crooked streets; let him build parks and erect fountains; let him open tramways and bring in railroads, or in any way make beautiful and attractive his chosen city, and what will be the result? Must it not be that those who appropriate God's bounty will take his also? Will it not be that the value of land will go up, and that the net result of his benefactions will be an increase of rents and a bounty to landowners? Why, even the mere announcement that he is going to do such a thing will start speculation and send up the value of land by leaps and bounds.

What, then, can the rich man do to improve the condition of labour? He can do nothing at all, except to use his strength for the abolition of the great primary wrong that robs men of their birthright. The justice of God laughs at the attempts of men to substitute anything else for it.

To-day a wider, deeper, more beneficent revolution is brooding, not over one country, but over the world. God's truth impels it, and forces mightier than He has ever before given to men urge it on. It is no more in the power of vested wrongs to stay it than it is in man's power to stay the sun. The stars in their courses fight against Sisera, and in the ferment of to-day, to him who hath ears to hear, the doom of industrial slavery is sealed.

—The Condition of Labour, by Henry George.

KEEP IT BEFORE THE PEOPLE.

Keep it before the people—
That the earth was made for man!
That flowers were strewn,
And fruits were grown,
To bless and never to ban;
That sun and rain,
And corn and grain
Are yours and mine, my brother!
Free gifts from heaven,
And freely given,
To one as well as another!

Keep it before the people—
That man is the image of God!
His limbs and soul
Ye may not control
With shackle, or shame, or rod!
We may not be sold
For silver or gold;
Neither you nor I, my brother!
Freedom was given
By God from Heaven,
To one as well as another!

Keep it before the people—
That famine, and crime, and woe
Forever abide
Still side by side
With luxury's dazzling show.
That Lazarus crawls
From Devil's halls,
And starves at his gate, my brother!
Yet life was given
By God from Heaven,
To one as well as another!

Keep it before the people—
That the labourer claims his need:
The right of soil
And the right to toil,
From spur and bridle freed.
The right to bear
And the right to share
With you and me, my brother!
Whatever is given
By God from Heaven,
To one as well as another!

J. H. Duggane.

POLITICAL AND ECONOMIC DISCUSSION.

"LAND VALUES," AT THE SURVEYORS' INSTITUTION. MR. EDWIN SAVILL'S FURTHER STATEMENT.

The debate on the paper read by Mr. Edwin Savill, F.S.I., on the "Single Tax Movement" at the Surveyors' Institution on 5th February, from which we quoted extracts and commented upon in last month's issue, was continued on 11th March. According to the ESTATES GAZETTE of 16th March, Mr. Savill made the following statement:—

His object in writing the paper under discussion was to stir up the Surveyors' Institution. He had followed the whole question very closely indeed during the last three or four years. He had attended the debates in the House whenever he got the chance. When he could not attend the debates, he had read the official report. He had attended the meetings of the United Committee. The only object of that rating of site value was to bring in certain properties which he had heard members on both sides of the House—Conservatives as well as Liberals say over and over again ought to be brought in. anything was accepted by both parties he thought they would agree that it would not be long before it was brought about, and he thought all surveyors should be prepared for some change in our present rating system. Personally, he wanted no change, and if the Institution were strong and willing enough to stop or modify a change, he was with them entirely. He thought perhaps they might go with the stream and guide it, but he never thought for a moment, and he did not believe now, that they would have the energy and strength to stem it. It might be better, and he believed everybody would agree with him, that if there were going to be a change, and those properties to which he had referred were going to be brought in, that they should be assessed on their market value instead of upon their site value, because site value was a thing nobody understood; they had all been trying to understand it for over a year. He had used a great amount of energy, but had not arrived at it yet; nor had anybody else. or capital value, was a thing that they had all been brought up to calculate all their lives, and the difficulty in arriving at the fair market value was fairly easy compared with arriving at site value. His intention had not been to press any particular method of arriving at a fair system; all he wanted was that the Institution should put their whole energy either into stopping a change at all or, if there had to be a change, in guiding that change into the least harmful direction.

TOO GOOD TO KEEP.

"THE SINGLE TAX OUTRAGE."

In the LAND AGENTS' RECORD of 24th February, appears the following letter under the title "The Single Tax Out-

SIR,-Mr. Savill, in his paper at the Surveyors' Institution, described the schemes of the Committee with a long name for confiscating the entire value of the bare land in a beautiful spirit of toleration. His figures show that even the milder alternative, "for immediate consumption," would confiscate the average net annual value of agricultural land, including the buildings and improvements upon it.

I claim to have shown in the NATIONAL REVIEW for November, 1910, that local rates alone, without the food taxes included by Mr. Savill, exceed greatly the net annual value of agricultural land, apart from buildings and improvements.

As for the "whole hog" of the Single Tax confiscators this need not trouble us at all, because the charging of all local rates and Imperial subventions in aid thereof would extinguish private ownership of land, for, of course, no one would own it if he had to pay annually more than its net annual value.

This is the avowed object of the land confiscators. desire to nationalise or municipalise the land without paying a halfpenny for it. In other words, they ask the Government to steal it for the nation. Their moral status is no higher than that of a national union of burglars would be, and they should be met by denunciation, rather than by tolerant argument. Of course, the effect of their proposals should be demonstrated as clearly as it can be, and with such a demonstration a great union of owners and occupiers of land, including sites and ground-rents of buildings, should be formed, to arrange for public meetings throughout the country, in order to show the people distinctly what it is that the Committee for the Confiscation of Land Values will do if they can.

Some ineffably silly scruples as to attacking the confiscation scheme because it is "political" were expressed at the meeting of the Surveyors' Institution. spirit so strong among the members that they hesitate to attack any criminal scheme whatever if it were advocated by a section of either party? These people are inciting the masses, through a sympathetic Government, to commit one of the greatest crimes ever committed by a majority against a minority of their fellow countrymen, and they deserve punishment as thoroughly as any men who set common criminals to work.

The classes connected with the land are in the habit of ignoring great dangers until these have become accomplished facts. At present the Committee of confiscators, with the help of Mr. Fels's wealth, are perverting the minds and consciences of ignorant masses of voters without check. Mr. Savill described how they are spending money lavishly and distributing their lying leaflets in shoals. If they are left long to pursue their iniquitous course without organised opposition, it may be too late to prevent their success, and politicians who are foolishly urging Mr. Lloyd George to deal with local taxation may find that when he has time to deal with it he will bring in a Bill to charge rates on capital site values which will be the beginning of the end of private ownership in land.

If all the associations connected with land would cooperate to form a National Land Defence Union, inviting banks, insurance associations, friendly societies, trustees, and all other investors in land to join it, not forgetting the hundreds of thousands of working men whose savings are invested in land through their provident societies, we should have an army powerful and wealthy enough to wash naphtha soap out of the field, or even to fight in defence of property in land if necessary.—Yours, &c.,

WILLIAM E. BEAR.

Hailsham, February 17th.

SIR JOHN BENN ON THE RATING OF LAND VALUES.

Sir John Benn, the leader of the Progressive Party on the London County Council, gave an address on "London Rates and Industries" at the annual meeting of the London Reform Union, held in the National Liberal Club on February 29th. Dealing with the question of the equalisation of London rates, Sir John, according to the West-MINSTER GAZETTE of 1st March, said:—

Hitherto consideration had been limited to the effect of levying over the whole of London a flat rate of 7s. 6d. in the £ based on the rateable value. But, in the opinion of many of them, rateable value was not as fair a basis as site value—they held that a manufacturer ought not to be rated on every improvement he made in his premises, and on every piece of machinery he installed there; he ought not to be discouraged from making his factory as efficient as the latest inventions and most modern plant would permit.

This question was one of the most difficult economic problems they had to deal with, and the actual effect was hard to state in precise figures. But in connection with proposals which were recently before the L.C.C. for further equalisation of rates, some figures were prepared by Mr. E. J. Harper, the State statistical officer, to indicate the effect of relieving the present ratepayers from a burden of 4d. in the £ on the rateable value and substituting a charge of 10d. in the £ on the annual site values (roughly, equivalent to 1d. in the £ on the capital site values). Sir John Benn to 1d. in the £ on the capital site values). said he had taken out the figures relating to the fourteen highly-rated industrial boroughs, and he found that, according to the table, the rates now levied upon the occupiers would be reduced by £233,000, and that the site value rate, to be levied on owners in the same boroughs, would amount to £170,000. The result on the owners and occupiers taken together would be to reduce the charges of Local Government and Poor Law in these fourteen industrial boroughs by over £63,000.

This advance in London reform was not nearly so remote

as it was a year or two ago. A stock argument against the taxation or rating of site values was that land could not be valued apart from buildings. Now, thanks to the Budget, the valuation was actually taking place, and there was

a separate column for the ground landlord.

NEWS OF THE MOVEMENT.

THE PUBLIC MEETINGS CAMPAIGN.

A Report of the Campaign in Wiltshire will be found under "Rural News" on page 284.

THE SPECIAL LONDON CAMPAIGN.

In addition to those meetings announced in last month's issue, arranged by the United Committee and the English League in conjunction with the London Liberal Federation, for London, the following were held during March, making in all a total of 14 meetings:

Mar. 18th.—Stoke Newington (Library Hall, Church Street):

Mr. Francis Neilson, M.P.

22nd.—West St. Pancras (Clarence Road Schools): Mr.

James Dundas White, LL.D., M.P.

25th.—North Lambeth (Waterloo Road Schools): J. C.

Wedgwood, M.P., and Mr. R. L. Outhwaite.

27th.—Mile End (Burdett Road Schools): Mr. J. C. Wedgwood, M.P., and Mr. R. L. Outhwaite.

29th.—Peckham (Lower Park Road Schools): Mr. J. C.

Wedgwood, M.P., and Mr. R. L. Outhwaite.

30th.—South Islington (Middleton Hall, Upper Street):

Mr. J. C. Wedgwood and Mr. R. L. Outhwaite.

These meetings have been well attended and have

These meetings have been well attended and have been marked by great enthusiasm for the principles advocated. London Radicals are quick to realise the relationship between rural depopulation and the poverty problem of the industrial centres and to see in land value taxation the only means of redress. This taken with the pressing grievance and manifest injustice of the present rating system encourages the hope that London next March, when the L.C.C. elections take place, will decide to go forward with Glasgow against the evils of land monopoly.

LONDON MID-DAY MEETINGS.

Rain and the coal strike caused the postponement of several of the mid-day meetings arranged for the month. Mr. R. L. Outhwaite and Mr. Harry de Pass had fair audiences at the works of the Westinghouse Brake Co. and at the Potato Market at West Islington; an excellent gathering at McCorquodale's works, West St. Pancras, and an attendance of about 600 at the works of Waterlow and Co. in the Hoxton Division, followed next day by a meeting in the same division opposite the works of the Maypole Dairy Co. An encouraging feature of these meetings has been the eager demand for leaflets. Such work imposes a considerable strain on the speakers, but the meetings so far held show that during the summer very effective propaganda can be carried on in this way.

STAMFORD (LINCS).

Under the joint auspices of the Stamford Branch of the National League of Young Liberals and the United Committee, a largely attended meeting was held in the Corn Exchange, Stamford, on February 16th. Mr. Arthur Kitson presided, supported by many prominent local Liberal leaders, and Mr. P. Wilson Raffan, M.P., was the speaker of the evening.

Mr. Kitson, in the course of his opening address, referred to the life-work of Henry George, and in introducing Mr. Raffan, said that gentleman would explain the importance of the land question, and he thought it was most fitting that he should come there for that purpose, as he considered Stamford suffered as much as anywhere else from land monopoly.

Mr. Raffan, who had a good reception, showed how free land was the logical conclusion of Free Trade, and that Cobden's policy had only been half carried out. traced the cause of unemployment, low wages and bad housing to land monopoly and emphasised the importance of land valuation in dealing with these problems inasmuch as land values taxation was the only remedy.

Mr. Raffan's eloquent address, to use the description of the speech by the STAMFORD AND RUTLAND GUARDIAN, was received with great enthusiasm, and a hearty vote of thanks to him and the Chairman was carried with applause.

The meeting was well reported in the GUARDIAN of 22nd February.

ALTRINCHAM.

A well-attended public meeting promoted by the Manchester Land Values League on behalf of the United Committee was held in the Literary Institute, Altrincham, on the 27th February. Mr. E. Meland was in the chair, Mr. Josiah C. Wedgwood, M.P., was the principal speaker, and on the platform were Dr. Percy McDougall, Mr. A. H. Weller (President and Secretary of the Manchester Land Values League) and many prominent local Liberal. Values League), and many prominent local Liberals.

After a short opening speech by the Chairman, Mr. Wedgwood delivered a stirring address on the Taxation of Land Values. He showed in a clear and convincing manner how land monopoly was the cause of low wages and unemployment and consequently of the prevalent

strife in the industrial world.

Mr. Wedgwood moved, Dr. McDougall seconded, and Mr. A. H. Weller supported a resolution supporting the recent Land and Taxation Reform Memorial to the Government, and urging the Government to hasten the completion of the valuation being carried out under the Finance Act. The resolution was carried unanimously, and it was agreed that copies should be forwarded to the Prime Minister, the Chancellor of the Exchequer, and the member for the Division. Votes of thanks to Mr. Wedgwood and the Chairman, enthusiastically carried, brought the meeting to a close

OLDHAM.

In the Co-operative Hall, King Street, Oldham, on March 1st, an excellently attended meeting was held under the auspices of the Manchester League and the United Committee. Mr. A. W. Barton, M.P. for the Division, presided, and an address was delivered on the Rating and Taxation of Land Values by Alderman P. W. Raffan, M.P. Alderman Greaves, Councillors Coates, E. Kempsey, J.P., Turner, Cheetham and Freeman, Dr. Percy McDougall and Mr. A. H. Weller of the Manchester League, were present among other prominent local Liberals.

Alderman Raffan, in a vivid manner, showed how the problems of the time—unemployment, low wages, and housing—were, at bottom, phases of the land question. He showed in some detail how the shutting out of the land from full and fair use affected the social evils of the day. The competition for jobs in the towns was caused by the fact that the country men were unable to get fair opportunities on the land. Land value was created by the community, and the community should enjoy the value it itself had created. Rates should be taken off improvements in the country, and off housing and machinery in the towns, and put upon land values.

Dr. McDougall moved and Mr. Weller seconded a resolution supporting the Land and Taxation Reform

Memorial, and calling upon the Government to hasten the valuation of land under the 1909-10 Finance Act. The resolution was carried and it was decided that copies should be forwarded to the Prime Minister and the Chancellor of the Exchequer.

MELTON MOWBRAY.

On Monday, March 4th, a meeting was held in the Corn Exchange, Melton Mowbray, under the auspices of the United Committee. Mr. W. E. Boyes presided, Mr. R. L. Outhwaite was the principal speaker, and others who spoke were Mr. W. Bowley and Mr. W. Leader.

The Chairman said that the land question was to-day

the root of all their troubles such as big strikes and lock-outs. He dealt with the relation of mining royalties to the present crisis in the coal industry and said that the remedy was the Taxation of Land Values.

Mr. Outhwaite then delivered an address on "Land Monopoly and Labour Unrest." He said that he agreed with the Chairman that the land question was at the root of their present industrial troubles. He also dealt with the question of rural depopulation. The only way to remedy this evil was to obtain a rise of agricultural wages which could only be done by creating an increased demand for

labour, and the way to do this was by compelling the owners of the land either to use that land or let it go to somebody who would use it. If they could force into use the locked-up rural lands there would be such a scramble for workers to till the land that the ways of the agricultural for workers to till the land that the wage of the agricultural labourer would rapidly advance. The Taxation of Land Values was the only way by which owners could be stimulated to bring their land into use.

MARKET HARBOROUGH.

Under the joint auspices of the United Committee and the local Liberal Association a well-attended meeting was held

local Liberal Association a well-attended meeting was held in the Assembly Rooms, Market Harborough, on March 5th. Mr. Arthur T. Cort presided, and addresses were delivered by Messrs. Josiah C. Wedgwood, M.P., and R. L. Outhwaite. Mr. Wedgwood, after paying a tribute to the work of Mr. J. W. Logan, the Member for the Harborough Division, said the only politics they could speak of at the present time was of labour unrest. It was a world movement. The most important feature of it was the birth of a new The most important feature of it was the birth of a new feeling in politics. For many years the Government of the country had been gradually going on along Socialistic lines. Throughout the individual had had to give place to the whole. Too much attention had been, however, given to giving the workers comfort, and not taking into account justice and freedom. The new movement was to alter this, and give the man first of all personal freedom and justice. As Liberals what they must put before the workers justice. As Liberals what they must put before the workers was to secure for them a full reward for their labours. Give them justice. They did not get the full reward now by reason of the vested interests and knowledge that existed. It was their business as Liberals to sweep these interests aside. Politics was one long struggle between privilege and the people. True Liberalism meant the destruction of the power of vested interest to rob the public. He then traced the effect of land monopoly on present-day social conditions, showing how restricted present-day social conditions, showing how restricted employment and low wages were the direct result of landlordism and our systems of rating and taxation. He showed how the Taxation of Land Values would break down land monopoly, throw the land open to production, so increasing the demand for labour, and raising wages, quoting the example of how New Zealand and Australia had benefited by this reform. Mr. Outhwaite also delivered an eloquent speech. At the close many questions were asked the speakers by the audience and satisfactorily answered. A cordial vote of thanks to the Chairman and speakers brought the meeting to a close.

THE LORD ADVOCATE IN PORTSMOUTH.

An enthusiastic mass meeting was held under the auspices of the United Committee and the Portsmouth League of Young Liberals at the Town Hall on March 18th.

League of Young Liberals at the Town Hall on March 18th.

Mr. J. H. Martin, President of the League of Young
Liberals, occupied the chair. He associated unemployment, poverty, and bad housing conditions with our present
land system, and maintained that the uplifting of the
masses could be accomplished only by freeing the land.
The policy inaugurated by Mr. Lloyd George in his great
Budget must be developed until some of the taxation
and the whole of the rates were placed upon the huge
land values which were entirely created by the effort,
enterprise and presence of every productive worker in the enterprise and presence of every productive worker in the community.

Mr. Ure, who delivered an address on "The Rating of Land Values," had a very hearty reception. He is a favourite with Portsmouth Liberals, while the Land Values have the year highest appropriation of the great week. favourite with Portsmouth Liberals, while the Land Values men have the very highest appreciation of the great work he has been doing for the movement for several years. His address contained the same sober, cautious, clear, convincing arguments with which the men of the old guard are so familiar and yet the repetition of which ever brings fresh delight. He exposed in his own inimitable way the cunning, injustice, and stupidity of our present rating system, and then in a way that even the dullest could realise he showed the advantages of relieving buildings and machinery—the work of men's hands—from all burdens of rates and taxes. He was particularly severe on the of rates and taxes. He was particularly severe on the advocates of land nationalisation, and warned them off our "pitch" as a menace to real land reform.

Referring to the coal strike, Mr. Ure said that if those reforms of which they had heard that night had been in force a generation or so ago we should never have seen this

upheaval. He could not but think that a fairer and juster system of distributing the burdens of taxing and rating on the shoulders of our people would have removed the seething mass of discontent and would have demonstrated to our working population that they had a real interest in the soil of their country. The telling points of his address were heartily applauded. In concluding he aroused the greatest enthusiasm by declaring he would never put on his coat until this great question of rating land values was settled.

Mr. Martin moved from the Chair the following resolu-

This meeting, believing that bad housing and unemployment arise chiefly out of the existing systems of land tenure and taxation, urges the Government to develop the policy inaugurated in the Budget, by empowering local rating authorities to levy rates on the land value basis; and further pledges itself to resist any attempt to deal with the problem of local and Imperial taxation which ignores the rating of land values.

Mr. D. L. Lipson seconded, and said that the League of Young Liberals meant business on the rating of land values. It was the first plank on their programme. He called on the young men to join the League and help them to abolish poverty.

The resolution was carried unanimously.

Sir Thomas Bramsdon proposed a vote of thanks to Mr. Ure. He said if the Liberal party lost some supporters through carrying out an advanced policy, the party was as well without their support.

Mr. W. H. T. Pain seconded the vote of thanks, and said the land question was at the root of our social ills and nothing permanent could be done to improve the condition of the workers until we got the Taxation and Rating of Land Values.

After replying to the vote of thanks and answering a few rather stupid questions about land nationalisation, Mr. Ure proposed a vote of thanks to the Chairman. The meeting responded with right good will, for it was no less proud of its chairman than he was of the meeting. Our movement will hear more of Mr. Martin.

The greatest credit is due to the League of Young Liberals

for the manner in which with very scanty help under exceptional difficulties, they organised such a successful

The Secretary of the Portsmouth League of Young Liberals writes

As regards the speech itself, I will not presume to say anything, except that a Tory friend, whom I persuaded to attend, said to me afterwards, that he had never heard a clearer or more interesting exposition of any subject, and that he believed there was something in the rating

PEACE on EARTH GOODWILL to MEN

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of land values after all. I regard this as more satisfactory than any statement (and there were plenty) made by

the Lord Advocate's admirers.

I must say that your local representatives gave us all possible help, in fact, they worked with a zeal worthy of the cause, and largely contributed to the success of the meeting. The leaders of our League, who are to a man ardent supporters of your movement and have placed the rating of land values in the very forefront of our programme, also gave unstinted help, not only in the actual arrangement of the meeting, but in making it known at our weekly meetings, and elsewhere, previously to the meeting.

PORTSMOUTH LEAGUE.

60, Upper Arundel Street, Portsmouth.

In connection with the Portsmouth League for the Taxation of Land Values a public meeting was held at the Co-operative Hall, Garnier Street, Fratton, on Wednesday evening, Mr. Stokes presiding. A paper on "The Industrial Unrest" was read by the Secretary, who at the close of his address answered many questions. A discussion followed, during which Mr. McGuigan declared that there was unrest in every class of workers, and working men were protesting against the great rich, idle, nonproducing classes, who held practically all the wealth of the country. A vote of thanks was accorded the speaker.

WM. King, Hon. Sec.

UNITED COMMITTEE LECTURERS.

Mr. Harry de Pass addressed two meetings under the auspices of the Eighty Club on March 13th and 25th at New Barnet and Hindhead (Surrey) on "Land and Labour Unrest." Writing of the Hindhead meeting a correspondent Unrest." Writing of the Hindhead meeting a correspondent says that "great interest has been evoked in this district as a result of Mr. de Pass's address at the village debating There was a record attendance and the audience listened with the greatest attention while the speaker was expounding his views. After the address there was a very lively discussion and it was generally agreed that the meeting was the most interesting held this season."

On March 19th, Mr. A. W. Madsen, addressed a meeting, at Malden Crescent, of the North St. Pancras Women's Liberal Federation on "How to Reduce London's Rates."

MIDLAND LEAGUE.

20, Cannon Street, Birmingham.

The League has been carrying out an active campaign among the municipalities in the Midlands in connection with the Glasgow Town Council petition to Parliament for Land Value Rating Powers. About 40 Councils have been dealt with and much literature and information has been sent to the members of the various local bodies. Reports show that Councillors prefer to wait until the valuation is nearer completion before taking any definite At the time of writing we are waiting for the result from the Birmingham City Council, and are hoping that Councillor Duggan will provoke a good discussion. All the council members have been well circularised during the last few weeks and the Liberal and Labour members have either been seen or communicated with by letter. If Birmingham would only move all the other districts The delay with the valuation is the stumbling would follow.

The Selly Oak League of Young Liberals at their meeting on March 21st passed a resolution thanking Mr. Chapman Wright for his interesting and informing addresses at the Political Economy class, and especially for the very lucid way in which he has explained to them the principles of the Land Values policy.

CHAPMAN WRIGHT, Secretary.

MANCHESTER LAND VALUES LEAGUE.

1, Princess Street, Albert Square, Manchester.

In addition to those already announced in LAND VALUES, the following meetings were addressed during March: Bredbury Liberal Association (Dr. P. McDougall), Bolton

Property Owners' Association (W. Noble), South Manchester Women's Liberal Association (Dr. P. McDougall), Russell Street Men's Own, Hulme (A. H. Weller).

The following meetings have been arranged up to the

time of going to press:

April 15.—Ashton-under-Lyne Forum, Livsey's Restaurant: Dr. P. McDougall, 7.30.

24.—S. Salford L.Y.L., Druid's Hall, Sackville Street: A. H. Weller, 8.

4, 11, 18, 25.—Economic Class Meetings at League's office

9, 23.—North Manchester Branch Meetings at Queen's Park Congregational Institute at 8.

We are doing all we can to interest Councillors in the Glasgow resolutions by distributing literature and in other Up to the present, we have dealt with Manchester, Salford, Farnworth, Warrington, Radcliffe, Leigh, Bolton, Ashton-under-Lyme, Stockport, Oldham, Andenshaw, Hyde, Prestwich, Altrincham, Heaton Norris, Stretford and Sale.

NEWSPAPER CORRESPONDENCE GROUP.

A Newspaper Correspondence Group has been formed, and will meet in the League's office every Thursday from All friends willing to assist in this good work are invited to attend or to communicate with the Secretary.

Each member of the Group will undertake to watch one newspaper and will write a letter to the editor on any current topic or in reply to other correspondents whenever opportunity offers. When his letter appears he will at once inform the Secretary, who will communicate with other members of the Group with the object of getting other letters sent in support of the first writer.

If, after several attempts, a member fails to get a letter printed, he will transfer his attention to another paper. Such an exchange of duties between members might be made with advantage, even when members' letters are

generally printed.

The meetings at the League's offices will be for the purpose of reporting progress and discussing future action. Those who cannot attend should send a verbal or written message to the Secretary if they have anything to report or any suggestions to make.

ARTHUR H. WELLER, Secretary.

NORTHERN LAND VALUES LEAGUE.

8, North Parade, Whitley Bay, R.S.O., Northumberland.

DINNER TO MR. WM. REID.

On January 24th a few friends gathered at the Liberal Club, Newcastle, to entertain Mr. William Reid prior to his departure for Leeds to which city the headquarters of the Northern League have been transferred. Mr. Richard Brown presided, and those present included Mr. James Veitch, Mr. C. E. Schroeder, Mr. James Corrie, Mr. Frank C. Thomborough, Mr. H. D. Glover, and Mr. H. V. Haslam. Unfortunately Mr. A. W. Duckers was unable to be present.

The Chairman stated that perhaps he, more than anyone else, was responsible for bringing Mr. Reid to Newcastle. When the work for the Single Tax movement in the two northernmost counties had become more than leisure time could bear he had asked the United Committee to send someone to Newcastle, and stipulated that whoever was sent should be a Scotsman. Their guest of that evening was that Scotsman, who had been with them far too brief a period before being translated to a sphere greater activity. Mr. Reid had endeared himself to all lovers of the cause, and, he was glad to say, to many of its opponents.

Mr. James P. Wilkie proposed the toast of "Our Guest." He said that three common feelings animated all on that occasion: firstly, the expression of profound regret that Mr. Reid was leaving the district; secondly, the testimony of their appreciation of his high character and ability, and thirdly, their desire to wish him well in his new sphere of activity. During Mr. Reid's far too short sojourn in this district his life had been full of activity for the great cause. Mr. Reid was always ready and willing to give of his best, and in the course of a comparatively brief period he had won his way in to the affections of hosts of friends. His thorough grasp of public affairs, his wide knowledge,

sound philosophy and ready wit have all contributed to make him one of the most popular progressive expositors in the North. They would all miss his cheery but unmistakable Scotch face, and his cheery but still less mistakable Scotch tongue. They hoped that in the county of the broad acres Mr. Reid would have health and success, but wherever he was they hoped Mr. Reid would always have a warm place in his heart for his friends on Tyneside.

Mr. Reid replied, thanking those present for their good

wishes.

Mr. H. V. Haslam—an opponent of the Taxation of Land Values—said he had found a good friend in Mr. Reid.
Although they differed at present on the question of Land
Values Taxation he hoped Mr. Reid would one day realise the errors of his ways and come over to his (the speaker's)

Other members of the company joined in the chorus of praise and good wishes to Mr. Reid.

RICHARD BROWN, Hon. Secretary.

YORKSHIRE LEAGUE,

West Bar Chambers, 38, Boar Lane, Leeds.

Some very good work has been accomplished during the last month, and the resolutions passed by the Town Council of Glasgow have to a large extent made this possible. Copies of leaflets and pamphlets have been sent to members of urban, town and county councils as well as to members of boards of guardians. The principal rating bodies in Cumberland, Northumberland, Durham, Westmorland and Yorkshire have had this literature sent to them together with an offer of our President to discuss the matter with

All our leading men in the various districts have been

Our President, Councillor C. H. Smithson, apart from much work in connection with the movement, has conducted a Political Economy Class at Keighley with especial good results. The class has turned up strong every night, showing the keenest interest and enthusiasm in the unfolding of the foundation principles upon which our movement rests. Mr. Smithson has been warmly congratulated by all concerned for his lucid examination. As an instance, a student at the close of the meeting on the 6th March said: "The lecture that night was one of the clearest statements," and all present were very complimentary after the lecturer had left for his train home.

Mr. R. W. Jenkins has been putting in the same kind of

work at Rotherham to some purpose.

At the quarterly meeting of the Rotherham Commercials at the Crown Hotel, Rotherham, on 2nd March, Mr. Jenkins read an interesting and instructive paper on "National Economics" to a highly appreciative audience.

Mr. E. A. Lassen of Bradford, a comparatively new man in the movement, continues in an encouraging way the

good work in his district.

Mr. John Archer as usual is working day and night at Huddersfield, and, along similar lines, Mr. Fred Dickinson

and Mr. Harold Town are active at Keighley.

In many other smaller towns and villages the work of education is continually going on. At Penistone and Ossett we have able campaigners in Messrs. Clark, Fred Adams, John Marston, and the brothers Mitchell. They Adams, John Marston, and the brothers Mitchell. do keep the propaganda well to the front, and when there are no opportunities about they set to work and make a few, by provoking inquiry.

Mr. C. W. Sorensen of York appears sometimes to be

outside our purview, but he strives incessantly to put our case before the people of that town and district. He has case before the people of that town and district. had an uphill task for a number of years, but at last his efforts are being recognised, and quite a number of new friends, strong in the faith, have arrived, while others are

in the course of making.

Political Economy Classes have been held every week at Leeds, Huddersfield and Sheffield, conducted by Mr. Reid, who is making quite a name for himself as a student and able teacher of the "dismal" science. In Mr. Reid's hands it is anything but dismal. A pleasing feature of the class at Leeds is a lively correspondence this month in one of the evening papers conducted largely by young adherents of our cause who are getting to know from "Professor" Reid the economics of social problems, and the living,

moving philosophy that arises from a clear perception of fundamental principles.

The Secretary has addressed several meetings, including

Manchester, Keighley and Sheffield.

During the past five weeks meetings have been held at Manchester (two meetings: F. Skirrow); Thurlstone (W. Reid); Pocklington (F. Skirrow); Keighley (two meetings: F. Skirrow); Windhill (E. A. Lassen and F. Skirrow); Penistone (W. Reid); Bradford (E. A. Lassen); Fartown (John Archer); Rotherham (F. Skirrow); Rochdale (John Archer); Leeds Debate (W. Reid); York Debate (W. Reid); Hull (J. C. Wedgwood, M.P. and P. W. Raffan, M.P.) F. Skirrow, Secretary.

CARLISLE.

On 8th, 9th and 11th March, Mr. Harry de Pass, of the United Committee, addressed meetings on the Taxation of Land Values, under the auspices of the Carlisle League of Young Liberals. On the 8th he addressed a large public meeting held in the Liberal Club, Lowther Street, on "Land Monopoly and Labour Unrest," at which Mr. Charles E. Crompton occupied the chair. He spoke to large meetings in the open air at the Cross in the Market Place on the 9th, and on the 11th at Longtown.

At each meeting Mr. de Pass had an excellent and

appreciative audience and he took the full measure of his opportunities to put the case for Land Values Taxation as a remedy for and preventive of "industrial unrest." As evidence of the interest he aroused a large number of questions were put to him at the close of his speeches and he was able in each case to satisfy his questioners

and make his arguments clear.

Mr. Crompton, who presided at the Liberal club meeting, has accomplished much good spade work for the cause in the district, and has been successful in raising considerable public interest and opinion in favour of our policy. Much of the success of these three meetings was due to his

preliminary work and arrangements.

On March 19th, Mr. Crompton and Councillor A. Creighton addressed a large open-air meeting at St. Nicholas, on "Land Reform and the Rights of Labour." Great interest was displayed and a lively, but informing discussion took place at the close of the speeches. Other meetings on the land question will be held by the Young Liberals' League shortly.

Mr. R. L. Outhwaite will address a series of meetings

this month on behalf of the United Committee.

AYLESBURY.

At a meeting of the Aylesbury Urban District Council on March 11th, Councillor Rupert East moved that part of the report of the Sewage Committee relating to the purchase of land for a new sewage disposal ground, be referred back, and that the Council instruct the Committee to offer the owners of the land a price based on the Government valuation under the Finance Act plus ten per cent. for compulsory purchase. The object of this, Mr. East said, was to find out if the owners were demanding more than a fair value. During the debate which followed it was stated that the price demanded was exorbitant. The Council unanimously agreed to Mr. East's motion, and the Clerk was instructed to communicate the Council's offer to the landowners.

THE LORD ADVOCATE AT EAST GRINSTEAD.

Speaking at Whitehall, East Grinstead, Surrey, on Friday, March the 1st, the Right Hon. Alexander Ure, K.C., M.P. (Lord Advocate for Scotland), dealing with the land question said, according to the Sussex and Surrey COURIER of March 9th:

He would ask permission to "soar to less ambitious heights" and speak on the question of land. (Applause.) He urged a system of rating and taxation in this country whereby the burden would be more equally divided. As an illustration of what he meant he instanced a man who had small business premises which were his own. Another man had a lot of valuable waste ground in the centre of an industrial neighbourhood. The first had to pay rates and the latter did not. If the authorities saw a man had a

piece of ground which he had not built on they would advise him to erect a grand and expensive house on it, and then they would make him pay heavy rates. If they did not start building they would pay no rates at all. The existing law as it stood tended to keep a man from making the best possible use of his land. (Hear, hear.) Could they not find a better system than that? Was it possible? Could they find a worse system? (Laughter.) He doubted it. To make land pay they had to build on it. Many business men had to keep up appearances and have expensive offices if they were to make progress. They were heavily rated into the bargain. If they had tried the best means of rating then they must admit that that system was a miserable failure. (Applause.) He would suggest that they approach the matter in an altogether different direction and try another principle. Let the selections and try another principle. Let them ask what advantage a man's land derived from the community; what benefit does he get from the community? Why should land be different to any other commodity? Because it was different to any other commodity. Many people who possessed valuable land were content to let it remain to add still more to its value. They did not have to pay taxes for it in the meantime. They could afford to wait for prices which would come from nothing they had spent on the land. During that time the value of the land was growing and growing. He (the speaker) could pull down his house in Edinburgh and erect on it a hen coop and rate it at £5 He would be taxed upon the value of that hen That was a strange condition of things. They could not rate the value of the land unless they knew the value of that land. (Hear, hear.) It was not so difficult as their opponents said, neither was it as easy as they themselves said. Work must be done; work was being done; and work would be done in the next two or three years which would lay the foundation of taxation which would distribute the taxes in proportion to what the owner has derived from the community all

BELFAST.

24, Willowbank Street, Antrim Road.

Our annual meeting took place on the 13th March, when it was decided amongst other things to approach the various libraries in the city with a view to getting Land Values placed in the reading-room. The Secretary was also instructed to arrange to get Land Values sent to the various working men's clubs and societies.

It was further decided to advertise the League and its literature in the Ulster Guardian, the weekly Liberal paper.

A. Wilson, Hon. Secretary.

SCOTTISH NOTES AND NEWS.

THE POLITICAL ECONOMY CLASSES.

QUESTIONS IN THE PRIZE COMPETITION.

The prize competition class which meets every Friday evening has been exceptionally well attended and has brought together a band of very earnest students. Mr. M. Wilson Paul is delighted with the number of questions which are asked by the students. Besides the students who attend the class there are several reading classes in various places where young men are preparing to engage in the examination, in all there are 58 taking part in the contest.

The Secretary of the League has sent to each student a letter inviting participation in the examination and enclosing a set of questions which have to be answered and returned to the League offices by Saturday, 11th May. In addition to answering the questions each competitor has to write an essay on "The Taxation of Land Values in relation to Unemployment." Since the examiners are not to know the identity of the competitors, names must not be attached to the essays and replies, but written on a separate slip of paper and enclosed in the same wrapper.

The examiners are Mr. William Cassels and Mr. M. Wilson Paul, M.A. They recommend competitors to aim at brevity and accuracy. The following are the questions to be answered:—

(1) Since many months' application of labour is necessary to the building of a "Lusitania," is it not correct to state that the workers engaged in the construction

are maintained and paid out of capital? Give reason for your answer

- for your answer.

 (2) The Law of Rent tends to equalise wages. Discuss.

 (3) "Every permanent improvement of the soil, every railway and road, every bettering of the general condition of society, every facility given for production, every stimulus applied to consumption, raises rent." (Thorold Rogers). Discuss fully.
- (4) The land of England has been made and re-made, therefore the present owners must not be dispossessed unless adequate compensation be paid. Discuss.
- (5) Discuss graduated Income Tax as a means of raising public revenue.
- (6) Single Taxers contend that a tax upon land values cannot be transferred by the landholder to the user of land. Is their position tenable? Give reasons.
- (7) The Single Tax is immoral in so far as it places all taxation upon, and aims at the extinction of, one particular form of property. Discuss this statement economically and morally.

Note.—The title of the essay is: "The Taxation of Land Values in relation to Unemployment." The examiners request that essayists be as concise as possible.

The coal strike is engaging the attention of everyone and at the close of the fourth week finds the industries of Scotland disorganised and almost paralysed. The irony of the situation is that none of the immediate parties in this futile struggle have turned their attention to the root cause of the whole trouble. Neither the miners' leaders nor the coal masters, nor for that matter the Government have for a moment glanced at the land monopolist who sits calmly waiting until the struggle terminates either by sheer exhaustion or by the still more futile method of a legislative minimum wage, to recommence drawing his royalties, wayleaves and dead rents.

In view of the strike the Organising Committee met and arranged for a series of open-air meetings in the mining districts and meetings were held at Airdrie, Coatbridge, Cambuslang, Blantyre, Baillieston, Uddingston, Bellshill, Rutherglen, Kirkintilloch and other districts. The meetings were well attended, and in several places the attendance was over 1,000. The speakers were Messers. Adam Muir, Robert Muir, McLaren, Henry, Macdonald, Little, J. Cameron, Bell, and Fairley.

The campaign among the United Irish League Branches is going on and meetings have been addressed by Messrs. Adam Muir, Macdonald, M. Wilson Paul, and Graham Cassels.

The strike has been the cause of a lively newspaper correspondence and some striking examples of what land monopolists exact as royalties. Here is one which appeared in the Glasgow Herald over the signature of "John Hogg":—

Wemyss Coal Trust and Coal Companies (Limited).—
"The trust was formed in 1897 with a capital of £500,000, equally divided into Ordinary and 5½ per cent. Preference shares. The Ordinary shareholders have got 165 per cent. in dividends from 1898 to 1907, while the Preference shareholders have got 70 per cent.

cent	11 years' Ordinary di 14 years' Preference of	vidend dividend	at .	 5 per	£390,000
Carried forward	cent				175,000
£569,579	Reserve fund (1908)				3,924
14 years' royalties (£43,260 per annum) £569,579 605,640	Carried forward	bent bent		probe in	655
	14 years' royalties (£4	13,260 per	r anr	num)	£569,579 605,640

This statement shows that in 14 years the landowner has taken £36,061 more than the capitalist. Even the Socialist must admit that the capitalist supplies his capital.

Is there any justification however for the huge returns which accrue to the landowner, who grants but his bare permission.

The special correspondent of the Glasgow Herald, who made a tour of some of the towns and villages of

Lanarkshire, says:

"In discussing the situation with the more intelligent men in the ranks of the strikers one cannot help noticing the vigour with which they condemn the principle of paying high mining royalties to landowners. They recognize nise that the coal master must have a reasonable profit in working the mines, but they strongly advocate something being done to reduce the burden imposed on the industry by the payment of royalties."

When will these intelligent miners tackle the work

of teaching their leaders the importance of the Taxation

of Land Values as a means of raising wages?

ROUKEN GLEN AND LAND VALUES.

The Glasgow Herald of 15th March gives two announcements which are in direct relationship, and to which it seems worth while to call attention. The HeralD gives a general indication of the purposes of the Land Values (Scotland) Bill introduced by Mr. Dundas White, and intended (1) to expedite the land valuation of Scotland now in process and to put in proper form and render it as quickly as possible available for the purposes of local rating; and (2) to make such valuation the basis of price to be paid for land for public purposes. In another column the Herald reports that the Glasgow Corporation have bought 73½ acres of ground from Sir John Stirling Maxwell situated close to Rouken Glen at £160 per acre, equal to a total sum of £11,760. The "annual value" of this ground for purposes of present rating is not likely to exceed £2 10s. per acre, equal at 25 years' purchase to a total sum of £4,575. Under the new conditions contemplated by Dr. Dundas White's Bill we should have either a decidedly higher valuation for purposes of rating or a decidedly lower price for the purpose of purchase. The probability is that we should have both things. We should rate on a higher value than £4,575, and we should purchase if the necessity arose, at a lower price than £11,760.

We have here the latest reminder that the estimates of land values based on present figures of "annual value" are totally misleading, and fail to bring out that much higher value which often emerges—in the case of suburban land unfailingly emerges and usually in much greater degree than we find in the present illustration—when purchase is proposed.

MUNICIPAL CAMPAIGN FOR THE RATING OF LAND VALUES.

GLASGOW TOWN COUNCIL.

TERMS OF THE PETITION TO PARLIAMENT.

According to the MUNICIPAL JOURNAL of 9th March, the following are the terms of the Glasgow petition to the Government in favour of the Taxation of Land Values for local purposes :-

That your petitioners are the Statutory Assessing Authority for municipal purposes in the City and Royal

Burgh of Glasgow.

That your petitioners have since 1896 consistently approved of the principle of the Taxation of Land Values'for local purposes, and supported the Bills for attaining this object as regards England which were read a second time in your Honourable House in the Sessions of 1904 and 1905.

That your Honourable House in the Sessions of 1905 and 1906 read a second time Bills for the Taxation of Land Values for local purposes in Scotland, and on April 24th, 1906, remitted the Bill of that Session to a Select Committee, which, after hearing evidence, made the following recommendations, viz. :

(1) That the Bill referred to the Committee be not

further proceeded with; and

(2) That a measure be introduced making provision for a valuation being made of land in the burghs and counties of Scotland apart from the buildings and improvements upon it, and that no assessment be determined upon until the amount of that valuation is known and considered.

That under the Finance (1909-1910) Act 1910, provision has now been made for a valuation of all land in the United Kingdom, and for the imposition inter alia of an Imperial tax called "Increment value duty" in respect of any enhanced value of such land, as provided for in the said Act.

That your petitioners have had submitted to them information showing that a valuation of land apart from buildings has been adopted on the Continent, in the Colonies, and in other countries, and that taxation has been imposed thereon for local purposes.

That on January 25th, 1912, your petitioners passed the following resolution, viz.:-

"That, having regard to the facts (1) that the principle of the Taxation of Land Values has been consistently supported by the corporation with the view of securing to the city and the ratepayers the benefits of such taxation, and (2) that the Government are at present collecting, or are in contemplation of collecting, information and all relative data as to the true valuation of all lands situated in urban and suburban districts throughout the country for the purpose of such taxation, the corporation, following out their recognised policy in regard to this matter, resolve to petition Parliament to the effect that powers be granted to all local rating authorities throughout the countrycounty, urban, and town councils—to impose and levy on the new valuation a tax on the value of land for local purposes, distinct and separate from the increment duty to be imposed and levied under the provisions of the Finance (1909-1910) Act 1910.'

Your petitioners therefore humbly pray that there may be introduced into your Honourable House by the Government, and passed into law, a Bill empowering local rating authorities to impose and levy a tax for local purposes on the valuation of land in the United Kingdom as ascertained under the Finance (1909-1910) Act 1910, and with such clauses and provisions therein inserted as to your Honourable House may seem meet.

And your petitioners as in duty bound will ever pray, etc.

LOCAL AUTHORITIES AND THE GLASGOW PETITION TO PARLIAMENT.

As far as we have been able to ascertain thus early, some 25 local rating authorities have decided to support the Glasgow Town Council in petitioning Parliament for powers to rate land values, while others still have the matter under discussion, and the matter has still to come

up on many local rating bodies.

The following is a list of authorities who have decided to support Glasgow Town Council in petitioning Parliament

for powers to rate land values:

North Bierley Guardians, Arbroath Parish Edinburgh Parish Council, Bothwell Parish Council, Glasgow Parish Council, Ramsbottom District Council, Halifax Town Council, Hastings Guardians, Cannock (Staffs) Guardians, Cannock District Council, Wolverhampton Town Council, Oldham Guardians, Oldham Town Council, East Ham Town Council, Yeovil Town Council, Guardians, Hinckley Urban District Council, Rhondda Urban District Council, Rotherham Borough Council, Gillingham Town Council, Redruth District Council, Gt. Harwood Urban District Council, Bermondsey Board of Guardians, Huddersfield County Borough Council, and Tottenham Urban District Council.

Below we give reports from the Halifax Town Council, and the Staffordshire County Council.

HALIFAX TOWN COUNCIL.

At a meeting of the Town Council held on 6th March, Councillor C. H. Smithson moved that the Council again affirm its approval of the principle of rating land values, and in conjunction with Glasgow and other local authorities, decide to petition Parliament to grant powers to all local rating authorities to adopt the principle of rating land values for local purposes. He contended that all land should be assessed for local rates according to the advantage it obtained by the expenditure of public money and by the presence of the community. The principle of the present system of rating was that all land used was rated, and the more and the better it was used the more it was rated; the less it was used the less it was rated. If an owner refused to let his land be used, he paid no contribution

to the local authority for the benefits that property received from the rates. That was an anomaly which members of all parties were prepared to remedy. Taxation of Land of all parties were prepared to remedy. Taxation of Land Values would bring in extra revenue which could be used to strike a generally lower rate or to establish a differential rate between the value of land and the value of buildings.

Proceeding, Mr. Smithson said the effect of this reform would be that much more land would be taken up by It would also materially assist in schemes of town planning, because owners would be much more willing to co-operate with the public authority in dealing with undeveloped land. An alternative was the application of the recommendation made by a Parliamentary Committee in 1906, after taking evidence from all over the country as to the effect of the rating of land values. This was that a new basis of assessment of property should be established for local purposes, which should exclude from assessment any value which could be directly traced to what the individual had done to improve his property, and the whole rate should be levied upon land value alone. That proposition he strongly supported, because he believed it would lead to a much more equitable distribution of the burden of rates between the property owners of the town. Wherever the principle had been applied it had met with the greatest success. He hoped Halifax would be one of the first authorities to adopt these powers and thereby get a lead over other authorities that would make it difficult for them to be overtaken. In conclusion, he suggested that the Council should have a special evening to discuss this question in detail.

Alderman Smith seconded the motion, but said that the time would come when the question of local rating would be settled by a municipal income tax. Alderman Thompson supported, as also did Councillor Taylor, who said: "I rise to support the Resolution because it is one of those resolutions which you cannot rise to oppose. He had never heard of a land tax that was worth half the time that was spent in the agitation for it. It was nothing more or less than a 'red-herring,' but he supported it as a 'red-herring' -a 'red-herring.

STAFFORDSHIRE COUNTY_COUNCIL.

At a fully attended meeting of the Staffs County Council, the Clerk submitted the Glasgow Town Council's Resolution. It was moved and seconded that the Resolution be referred

to the Finance Committee for consideration and report.
Mr. Josiah C. Wedgwood, M.P., moved that the resolution be not submitted to the Finance Committee but be decided by the Council at that meeting. Proceeding, he said that his object in submitting his resolution as a subject of great importance to be discussed by the Council as a whole, was in order that the Finance Committee might have some indication as to the reasons which instigated the Glasgow City Council to pass those resolutions and send them round. The Glasgow Corporation had consistently, as they said, supported the rating of land values, but he did not think that the question had been before that Council before. The Government, it would be observed, were not being asked to compel local authorities to do anything; they were merely being asked to give local authorities the power to rate land values as well as to rate the combined hereditaments of land and buildings together. This question of allowing local authorities to rate land values came before the Royal Commission, appointed by a Conservative Government, in 1898, and which reported in 1901. That Commission submitted several reports, but the most important was one signed by Lord Balfour of Burleigh, Sir James Balfour (now Lord Blair Balfour), Sir George Murray, head of the Treasury, and Sir Edward Hamilton, also a great Treasury official. In their report they made this recommendation, which he would take the liberty of reading to the Council. They said:

Unless the owners of ground values are to be relieved at the expense of the taxpayers, a course which probably none would advocate, it seems most necessary to accompany the increase of subventions—(that means, explained Mr. Wedgwood, subventions from the Imperial Exchequer and Consolidated Fund)—by the imposition of a site-value

The position taken up by them was that any relief given to the ratepayer, would relieve local landlords of the hereditary burden, as Lord Goschen called it, of being liable for the maintenance of the poor and the upkeep of education.

Since the Royal Commission report of 1901, several other committees had sat, notably the Select Committee on the Scottish Land Values Taxation Bill. They reported in 1907, and it was on their report that the Glasgow resolution had been based. They reported that there should be a change in the basis on which rates were levied, and that, in their opinion—and they took evidence, very extensive evidence, from surveyers and local authorities—it ought to be possible to levy rates in such a manner as not to penalise buildings and improvements. In a word, the object of the change in the basis of rating was that the rates should be levied upon the capital selling value of the land instead of upon the combined value of the hereditament-land and buildings together. Industrious people were penalised by the present system; they were made to pay more because they improved their property, whereas the man who starved his property and did not employ capital or labour upon it escaped. The new valuation called for contributions from all people, according to the use that might be made of their land instead of upon the use they actually made

Mr. G. E. Brown supported Mr. Wedgwood's proposition, and said that Lord Hatherton, speaking at a meeting of the Cannock Board of Guardians, said this, whatever it was, was a tax on land. He (the speaker) said it was not a tax on land. It was a tax on land values. If they could get the agriculturists to realise the difference between a tax on land and a tax on land values he did not think there would be a single farmer who would not be with them. The agriculturist was rated on the full rent value of his land-No! no!"). Well, less 50 per cent. (Laughter.) However, the 50 per cent. granted some years had been overtaken by the extra taxation already put on. Where it had not been increased and where tenants had gone into new farms the rents had risen to exactly the amount of the 50 per cent. allowance. ("No! no!") He could name 50 per cent. allowance. ("No! no!") He could name a member of the Council who had told him that when a tenancy changed between his father and himself that was what happened. He thought agriculturists did not realise that while they were paying on land that, say, cost £40 per acre at the rate of 30s. per acre, there were hundreds of cases of land around their towns worth from £500 to £3,000,000 an acre which was not paying a single farthing to the rates and taxes. If land values were taxed it would bring down the price of land to a proper level so that it would allow people to use it, and

Mr. Heaton said he hoped the Council, by a unanimous vote, would reject the amendment of the hon. member (Mr. Wedgwood). The subject of land values was perfectly understood, and very much so by the hon. member himself, but it was a highly controversial subject. The hon, member appeared before them that day as the friend of the overburdened ratepayer. Well, they were all over-burdened ratepayers, but he would venture to say that the hon. member stood there in another capacity, and that was as Chairman of the Committee for the Taxation of Land Values. Probably many members of that Council received by post that morning, as he did, a copy of the journal entitled LAND VALUES, of which Mr. Wedgwood was so distinguished an ornament. He took it that, underlying all this, Mr. Wedgwood was trying to steal an advantage by getting the support of the Council to a motion of this kind.

After a lively discussion an amendment proposing that a special meeting of the Council be called to consider the matter was defeated by 40 votes to 29, and the motion referring the matter to the Finance Committee was adopted.

INVERNESS TOWN COUNCIL AND THE LAND VALUES (SCOTLAND) BILL.

A UNANIMOUS VOTE.

At a meeting of the Inverness Town Council on March 4th, Councillor George Young, the Hon. Secretary of the Highland Land Values League, moved the following

That it be remitted to the Law Committee to consider as to the advisability of petitioning in favour of the Land Values (Scotland) Bill 1911, presented by Dr. Dundas White, and ordered by the House of Commons to be printed 13th December, 1911.
The Provost took exception to the motion on the ground

that it was political.

Counciller Young, in his speech, said that this was not a political question. It was a rating question. Having explained the objects of the Bill, he said he could not see any political bias there. A motion, practically the same as that which now stood in his name, was carried by an overwhelming majority in the Glasgow Corporation, and the Board of Guardians of Bristol, by a big majority, supported the principle he now advocated. They all knew that the rates in Inverness, as well as those throughout the country, were rising year by year, and they as a Council ought to look ahead and see if they could do anything to assist the overburdened ratepayer. He was not standing there as a party politician, but as one interested in the advancement of the ratepayers.

Councillor Donald Murray seconded, remarking that he could not see the political element in the question, notwithstanding what the Provost had said. It was purely a matter for the expression of an opinion—an opinion which ought to be expressed by every intelligent body, pro and con.

The motion was unanimously agreed to.

The conversion of the majority of the Town Council to the Taxation of Land Values was not unexpected, says the HIGHLAND TIMES of 7th March, in an admirable leading article on the question. Most of the councillors, it continues, have come to recognise that the days of moving that communications bearing on this important question be allowed to lie on the table, or under it, have passed for ever, and that it must now be considered seriously in the interests of their constituents. The Provost's qualms about the subject being a political one may not be taken seriously, for he is far too shrewd an individual not to realise that it is no more a political question than it is a religious one.

Great credit for the progress of the Land Values Movement in the Highlands is due to the capable and hardworking Secretary of the Highland League and his co-workers, who by pen and voice never fail to take every opportunity of

furthering the cause.

COUNCILLOR WM. D. HAMILTON'S VAN CAMPAIGN.

In our February issue we referred to Mr. Hamilton's magnificent motor van specially built to his order at a cost by him of over £700 for service in the land values movement. This new and up-to-date machine comes as a striking example of individual effort and unfaltering belief in the gospel it is designed to serve. There has been nothing like it since Tom L. Johnson first amazed the democracy of Ohio with his famous tent campaign. Tom L. provided his own hall which he erected and removed at his own convenience. Mr. Hamilton now comes with his motor van to the free and open halls provided by Nature and policed by the local governing body. We predict for him a measure of success which will justify the venture and compensate our "crusader" for his faith in the people, when approached with our ideas, clear and away from party politics. There is to be no partisanship in this crusade, Liberals, Labour men and Tories, as such, are warned off the pitch. Mr. Hamilton's intention is to get at the people and explain to them that their salvation lies with themselves and not with "the never-ending audacity of their elected persons." Words with him are not meant to conceal persons." Words with him are not meant to conceal thought, but to explain it and to some purpose. It is an inspiring mission and we cordially wish it all the success it can and ought to command. In all this noble selfsacrificing endeavour Mr. Hamilton has the loyal and enthusiastic support of his wife. The idea of the van may not be due entirely to Mrs. Hamilton's well-known devotion to the cause, but it has had from its inception her warmest approval.

Relating his experiences, in a letter on 5th March,

Mr. Hamilton writes:-

This is the first day with the caravan. After a run round Ardrossan with my wife and daughter, we hove to in Princes Street, dropped anchor between the Eglinton Hotel and the Bank, hauled down the diagrams and maps and inaugurated our campaign with less ceremony than it takes some folks to take their tea. Although the hour was unusual—about 5 o'clock—we soon had 400 or 500 men around, and for over an hour addressed the most interested and wondering group of mortals perhaps that I ever confronted. A Tory pressman honoured m

with his presence for about 20 minutes on the outskirts of the crowd and thereafter stole sickly away. A strong party Liberal at one point said "Liar!" but I roped that fellow in as a sympathiser before I finished. Speaking of the present crisis, I placated all parties and institutions so far as they failed to see and urge that under a just social condition the minimum wage might easily be equal to 25s. per day. I showed this with the aid of my wages diagram.

I did not forget to explain the burdens which the Government had placed upon me in the execution of this work, such as licence, registration, motor and petrol taxes, &c., Altogether, although no Bishop or big man was there to bless the opening ceremony its success was in every way encouraging, and the spirits of all the just men that ever lived were approvingly with us.

In a later letter (March 16th) he says :—

Since writing you last I have had four other splendid meetings: at Saltcoats in the Public Square; at Stevenston on the shore; at Stevenston again on the following day in the Public Square; and at Largs. I arrived at the Public Square in Saltcoats shortly after 3.30 p.m. and immediately drew down the diagrams and chart. A considerable crowd gathered round and began to survey the figures and lines. Regretfully they informed me that I had come at a bad time. It was Saturday, and they were all practically on the move towards the weekly football match, and suggested that I could have a great audience if I cared to commence when the match was over. I had a splendid meeting, nevertheless, of three or four hundred interested hearers. All the surrounding windows of houses were used after the manner of opera boxes, with windows up and chairs drawn to the front. At the finish I had two invitations from members of the audience, one to go to Stevenston, and the other to To Stevenston (as the day was fine on Sunday) go to Largs. went. Sunday I am convinced is the best possible day for our work if it is handled in proper missionary spirit. On arrival at the shore at Stevenston a gentleman and some ladies came round and curiously scrutinised what seemed to them, on such a quiet sacred day, a strange phenomenon. I recognised in the man an old schoolfellow. "What is this?" he said. I pointed to the maps and the armour plate on the front of the radiator on which was painted in large letters "The Land for the People." "Oh, yes," he replied, colouring cholerically, "I remember you now discussing this subject with me one day in the train. Well, I am against you and will go for you and denounce you."
"Right you are," I replied, "you're the very man I've been looking for. There is the platform, take it and use it if you have a better message than I have to the people, and I will deal with your remarks when you have finished."
"Oh, no," he said, "you speak first." "All right," I
rejoined, "anything to meet you." "Ah," he concluded,
"I really must get home with my friends to tea." And like the would-be pilgrim in Bunyan's immortal allegory he turned homewards and I saw him no more.

At all the meetings I have dealt with the present crisis and explained it in the light of our philosophy and truth. Stevenston is largely a mining town and in it and Saltcoats there are a good many Socialists and Labour men, and while as I told you in my last letter I make an open show of all parties that have led us into such trouble, so far I have had no one to challenge me, with the exception of the gentleman just referred to, and one, a sort of Scotch-Yankee type, who questioned some figures, which I got from Edward McHugh, with regard to miners' wages in Pennsylvania. This man told me I did not know what I was talking about. The crowd looked fiercely at him. I told him that I was very anxious to obtain funds to carry on this work, and, although not a betting man, I would bet the van that the figures could be substantiated. He, too, walked immediately away talking to himself.

One feature of the meetings impresses me especially. That is the keen interest taken in the subject by women, old and young, many of whom even with children in their arms will stand for over an hour listening, and so far as I can judge, approvingly.

Although I have only been out five times, the experience has been so remarkable and so encouraging that it has already provided sufficient matter to fill a book.

In his latest letter dated March 24th, Wm. D. Hamilton

writes :-

James Busby (Secretary of the Scottish League) came down here yesterday to represent the League at the

unveiling of a Memorial Celtic Cross to the old sturdy Highland land reformer John Murdoch, who as you know lived in Ardrossan. We went up in the caravan along with Mrs. Hamilton to the cemetery. We hauled up at the gate and found some local and Highland personal friends of Mr. Murdoch, some of whom, by the way, seemed to think that the Crofters Act and the Small Landholders Bill had solved the land question. I unfurled the deer forest map, the diagram and all the others so that those present might be suitably edified for the occasion.

One of the friends was equipped with splendid photographic tackle for taking a plate of the Memorial and function, but he forgot to take the caravan! We all said a few words, but Busby will be able to give you a good idea of the ceremony generally when you come up north. Thereafter he accompanied us to West Kilbride for a meeting. On arrival we found the village preparing to go out solid to a football match, but we managed to get 20 or 30 to listen to us, and for about three-quarters of an hour we delivered our message. This was the poorest meeting we have had yet, and some of our interested audience apologised and promised us a larger meeting if we would only wait till about 7 p.m.

We decided however, to clear away to another meeting at Saltcoats, after doing justice to a substantial lunch in the van at West Kilbride. We started our meeting at 6 p.m. after getting rid of one or two drunks who troubled us much at the outset. The meeting grew till it assumed very large proportions. I cannot possibly say how many, but they stood in a densely packed mass round the van and repeatedly urged me to give them more. I spoke for two hours and twenty minutes, encountering—and I think I can safely say demolishing—the criticism of all parties and sects which seemed to be represented there. Our old friend the man who wants to know "who he is to vote for" was present, and to the immense satisfaction of the meeting I dealt with his difficulties.

This has been the best meeting so far, but in going home I failed to clear by half an inch the iron gates at House," and so toppled over the gate pillars and about 15 feet of the adjacent railing and coping. It looks a sorry wreck. By not much short of a miracle the van, beyond a slight abrasion, is intact, and if weather permits I hope to be out speaking at Dalry to-morrow evening. On Friday night I had a very fine meeting at Kilwinning for the first time there. People assured me that I would have a much better one next time. In all I have held eight meetings since the 5th March as described.

WHAT THE ENGLISH LEAGUE IS DOING.

In addition to the lectures already announced in this column, Mr. Verinder has addressed a Ward Meeting of the West Southwark Liberal and Radical Association (the first of a series of five such meetings in this constituency), and a drawing-room meeting at Oxted. Mr. Graham Pease has lectured at West St. Pancras on "The Lesson of the Coal Strike." Councillor Dobson, J.P., has addressed the Adult School and the Brotherhood at Union Church, the P.S.A. Meeting at Earlsmead, Tottenham, and a meeting at Beeston, and has also dealt with the Land Question in a number of Branch meetings of the Amalgamated Society of Railway Servants, besides getting a Resolution through the Tottenham U.D.C. in support of the Glasgow movement for the Local Taxation of Land Values. Mr. Geo. Linskill, always active at Grimsby, has lectured before the Social Union, and the South-West Ward Liberal Association. The former lecture (March 9th) was reported in the GRIMSBY DAILY NEWS. Mr. Linskill is keeping up a persistent agitation, by letters to the local Press and by distribution of leaflets, in support of the municipal campaign. Councillor McCulloch lectured at Stonebridge, N.W., on March 10th.

The public meeting at Greenwich, organised by the League with the active assistance of the Greenwich Liberal Association, was a great success. Mr. Oscar F. Dowson, M.A. (a member of the League's Executive and prospective Candidate for the Borough) took the chair. The General Secretary of the League addressed the meeting and moved: "That in the opinion of this meeting, the present method of raising local revenues ought to be changed, inasmuch as it unduly favours some ratepayers and unduly penalises others, obstructs industry, causes unemployment, and prevents the healthy growth of our cities, towns and villages; and this meeting further declares that local authorities should be given the power of raising local revenue in such a way that the existing obstacles to the employment of labour and capital are removed, and rates imposed instead on the value of the privilege enjoyed by those who benefit from the performance of public services, namely, upon land values." This was seconded and carried with five dissentients. Mr. H. G. Chancellor, M.P., President of the League, then delivered an address on "The Lords and the Land," dealing with the history of the English Land Question. The Secretary of the Greenwich Liberal Association writes that "the meeting is the best we have held in that Ward, for a long time past; the S.E. Ward is looked upon as a Tory stronghold.

The officers of the League, with the willing help of members of the Executive, have taken charge of the sale of literature at the series of meetings now being held in London in conjunction with the United Committee and the London Liberal Federation. The results have, so far, been very satisfactory.

The Rev. Stewart D. Headlam, L.C.C., a Vice-President of the League and one of its founders in 1883, has put the following Resolution on the agenda paper of the London County Council: "That having regard to the fact that the Government are at present collecting, or are in contemplation of collecting, information and all relative data as to the true valuation of all lands situated in urban and suburban districts throughout the country for the purpose of the Taxation of Land Values, the Council resolves to petition Parliament to the effect that powers be granted to all local rating authorities throughout the country—county, urban, and town councils—to impose and levy on the new valuation a tax on the value of land for local purposes, distinct and separate from the increment duty to be imposed and levied under the provisions of the Finance (1909-10) Act, 1910."

Mr. John Osborn, P.L.G., writes: "Whilst I have not spoken during the last few weeks expressly on the Land Question, I addressed a very well attended meeting of the Men's Brotherhood at the Wesleyan Church at Strood, near Rochester, on Sunday, March 10th, on the work of the Poor Law, and prefaced my remarks by a few very strong points to the effect that a Poor Law was only rendered needful in this land at all by reason of the workers being deprived of their natural birthrights in the land values of this country. I dwelt on this quite sufficiently to drive the point well home, and the meeting took it at once; so much so, that I have arranged to go there again and lecture entirely on the Land Question at as early a date as can be arranged for in their next quarter's programme.'

The April quarterly meeting of the League will be held on Wednesday, April 24th, in the Essex (Large) Hall, Essex Street, Strand (nearly opposite the Law Courts). Mr. H. G. Chancellor, M.P., President, will take the chair at 8 p.m., and Mr. J. W. Graham Pease will open a discussion on "Land Value Taxation versus Land Purchase." Members are requested to make this meeting known, and to bring as many friends as possible.

APRIL LECTURES.

- Mon. 1.—West Southwark Liberal and Radical Association (Ward Meeting): Fredk. Verinder, "Taxation of Land Values.
- Wed. 3.—West Southwark, Ward Meeting: Fredk. Verinder.
 Th. 11.—British Socialist Party, Coffee Room, Temperance Hotel, Grays (opposite Station): Fredk. Verinder, "The Housing Problem."
 Fri. 12.—West Southwark, Ward Meeting: Fredk. Verinder.
 Mon. 15.—Executive Meeting. 8 p.m.
 Tu. 16.—West Southwark, Ward Meeting: Fredk. Verinder.
 Th. 18.—Hornsey Liberal and Radical Association, 66, Durham Road, East Finchley: Fredk. Verinder, "The Housing Problem." 8 p.m.
 Fri. 19.—Willesden, L.Y.L., The Croft, High Street, Harlesden: Fredk. Verinder. 8.30.
 Wed. 24.—Central Council. 7.30 p.m.
 —Public Discussion at Essex Hall (see above).
 Th. 25.—Buckhurst Hill L.Y.L., Westbury Hall: Fredk. Verinder, "Taxation of Land Values." 8 p.m. Wed. 3 .- West Southwark, Ward Meeting: Fredk. Verinder.

LAND VALUES PUBLICATION DEPARTMENT.

ANNUAL REPORT.

From November 1st, 1910, to January 31st, 1911. The audited accounts of the above Department will be

found at foot. The following books and pamphlets have been printed or purchased during the past fifteen months:—
2,000 "My Neighbour's Land Mark" (First Edition).
5,000 "Moses: The Hebrew Law-giver."
5,000 "Thy Kingdom Come."
5,000 "The Labour Question."

20,000 "Free Trade and Land Values" (Verinder).

In addition to the above, the United Committee have supplied :-

50,000 "The Story of My Dictatorship" (First Edition). 5,000 "Form IV.: and What Next?"

5,000 "Rural Land Question."

5,000 "Land Reform."

5,000 "A.B.C. of the Land Question." 5,000 "Land Valuation Guide."

In consequence of the poor health of Mr. L. H. Berens, who has administered the affairs of this Department since its inception in October, 1906, the assets of this Department the printing and financial arrangements for future publications will be taken over by the United Committee; the business of distribution, &c., will remain in the capable hands of Mr. William Mann, of the English League, at 376-77, Strand, London, W.C., where all orders should be

> LEWIS H. BERENS. Administrator.

STATEMENT OF RECEIPTS AND PAYMENTS. November 1st, 1910, to January 31st, 1912.

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RECEIPTS.	1111			PAYMENTS.			ы
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STATEMENT OF ASSETS AND LIABILITIES. January 31st, 1912.

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bilities	178	11	1				40	0	0
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	£199	10	4	of an in mark			£199	10	4

We have audited the above account and compared it with the books and vouchers of the Fund and find same to be correct.

(Signed) BUTTON, STEVENS & WITTY,

Incorporated Accountants.

February 23rd, 1912

BOOK REVIEWS.

TOM L. JOHNSON'S AUTOBIOGRAPHY.

"MY STORY."*

"It is in the nature of truth never to fail." These simple words, with which Tom L. Johnson concludes his story, supplies the keynote of his public career, of his brave, manly, and instructive fight against all the forces established privilege could command. It was his firm, unswerving belief in their truth that enabled him to remain gay and cheerful in the midst of defeat, to inspire others with his own undaunted spirit, and to rally his forces confidently to confront difficulties and opposition which might well have appalled a lesser man. He knew he was fighting from no selfish motives and for no selfish cause, but for right and justice and truth; and he never faltered in his optimistic belief that, whatever the faltered in his optimistic belief that, whatever the temporary set-backs, ultimately truth and justice must and would prevail; that, to use his own inspiring words, "Agitation for the right, once set in motion, cannot be stopped. Truth can never lose its power. It presses forward, gaining victories, suffering defeats, but losing nothing of momentum, augmenting its strength though

* My Story: By Tom L. Johnson, Edited by Elizabeth J. Hanser. B. W. Huebsch, New York, \$2.00 net.

seeming to expend it." For himself, as for so many others inspired by the same social philosophy, it sufficed to have had an opportunity of being a soldier on behalf of truth. and in carrying out to the best of his abilities the work he found to do. And Tom L. Johnson was a soldier of no ordinary metal, a man of no ordinary powers, of no ordinary abilities. Hence, it was soon his proud privilege to find himself the natural leader in the struggle in the special district where his lot was cast.

Like so many thousands of others, Tom L. Johnson owed his intellectual quickening, or rather his moral and spiritual quickening, to the works of Henry George. When he first became acquainted with these teachings, through the instrumentality of "a prosaic railway train conductor," he was simply a specially capable and specially successful business man, engaged in "big-business" in which he was absolutely absorbed, indifferent to politics, and without the respection that there was a social cuestion awaiting even the suspicion that there was a social question awaiting solution. Acquaintance with the teachings of Henry George, however, speedily changed all this, brought into play intellectual and spiritual forces hitherto unsuspected, and transformed him into one of the most prominent, most resourceful, most courageous and indomitable leaders in the cause of practical democracy, in the broadest sense of this term, America has ever yet produced. Once understood and accepted, he never swerved from his conviction of their truth, and of their universal applicability. In one of his last speeches, given on his return from England, in the closing days of his well-spent life, referring to the fight in Great Britain, he once more reiterated his political beliefs in the following telling words:

"Everywhere, all over the world, our cause is moving, so that those of us who twenty-five years ago thought it far off, have now the good fortune of seeing the realisation of our dreams. Privilege has been caught, exposed; and there is but one way of putting it down, and that is by the doctrine of Henry George. Abolish privilege! Give the people who make the wealth of the world an opportunity to enjoy it.'

My Story, however, is rather a frank revelation of his thoughts, a story of his fight against established privilege in his own city, rather than of his own life. Nor is this surprising. For its avowed purpose is to show "how privilege fights in the city, the State and the nation," so as to bring home to others not only its injurious effects, its demoralising influence, its nefarious, unscrupulous actions, but also how it can be exposed, fought and conquered. And yet, as its able editor, Miss Elizabeth Hausser—without whose willing co-operation Tom L. Johnson tells us the book would never have been written at all—so well says—"There is humour and sweetness and poise and power to be found in My Story, but it is the story of a man who never knew what a momentous figure he was. Not the least of his greatness is his unconsciousness of it."

"The greatest thing our Cleveland movement did," its hero modestly says, "was to make men." One man makes many. And "Our Tom" was a man, a staunch democratic man to the very bottom of his soul; a man well fitted to make men of others, as well as to be their natural leader to worthy deeds. Nay, more than this; even his simple, characteristically modest account of his own life and doings is calculated to make men, better men, of those who study it, to uplift them to a higher realisation of their highest and most sacred duties as men and as citizens of a free, self-governing community. Not only Municipal reformers, Single Taxers and political students generally, but boys and young men specially will welcome My STORY. For the hearts of the young are generously open to the inspiring lessons to be drawn from a brave, unselfish life, ungrudgingly spent in the promotion of humanity's highest aims. Hence it is that those who would help their children to become citizens worthy of a free community, who would fit them to play a brave, manly part on behalf of liberty and justice in the great struggle to-day inevitable in every progressive country in the world, could not do better than place in their hands this record of the career of the man who willingly stepped down from the foremost ranks of privilege to cheer, inspire and lead those fighting on behalf of justice, of true democracy—Tom L. Johnson of Cleveland.

"THE VILLAGE LABOURER (1760-1832)."*

"I have attempted to show that the pauperism and the degradation of the English labourer were the result of a series of Acts of Parliament and acts of government, which were designed or adopted with the express purpose of compelling the labourer to work at the lowest rate of wages possible, and which succeeded at last in effecting that purpose."—Thorold Rogers, Six Centuries of Work and Wages.

This book almost seems as if specially written to confirm the truth of the above contention of Thorold Rogers, at all events as far as the momentous years from 1760 to 1832 are concerned. It pictures the life of the rural workers during this period, revealing the causes which made it what it was, and them which they were; and describes the treatment meted out to them by a Government in which they had no share. Its authors are to be gratefully congratulated in a really good piece of solid work, timely and necessary to be done, and containing many reflections timely and necessary to be voiced. And yet to Englishmen necessarily a depressing book. For it will force upon them the conviction that in very many respects it would have been far better to have been born a West African native, dependent upon the sense of justice and of fellow-feeling of a despotic chief, than an English agricultural labourer at any time from 1650 to 1830, dependent upon the sense of justice and fellow-feeling of a politically and socially all-powerful landed aristocracy. These may seem bitter or even irrational words, but the contents of this book abundantly demonstrate them to be true.

The special legislative acts adopted to consummate "the pauperism and the degradation of the English labourer" during the period treated of in this book, were those known as Enclosure Acts. Hence, we find the motives, procedure, methods, character, objects and effects of these Acts admirably illustrated and described, more especially their effects upon rural life and upon the condition and character of the rural population.

The position of the English peasantry prior to these Acts may not have been exactly an enviable one; but the great majority of the rural population still retained certain rights to the use of the land and to avail themselves in many ways of the bounties of Nature, and this alone engendered feelings of independence, self-respect and self-reliance worthy of "the commoners of England." Their position after the passing of these Acts almost beggars description; rents had leapt up, the wages of the workers had gone down; agriculture had been revolutionised, and so had the condition of the agriculturalists; "the anchorage of the poor was gone." As our authors well picture it—the labourer's "auxiliary resources had been taken from him; enclosure had robbed him of the strip he had tilled, of the cow that he kept on the village pasture, of the fuel he had picked up in the woods, and of the turf he tore from the commons," and his money wages were less than they had been whilst he had enjoyed these advantages. Rate aid had to be accorded him to enable him to keep body and soul together—and "poaching, smuggling and ultimately thieving were called in to rehabilitate the labourer's economic position. The history of the agricultural labourer in this generation is written in the code of the Game Laws, the growing brutality of the efficacy of punishment."

Bourke compared the landed aristocracy of his time to "the great oaks that shade a country, and perpetuate their benefits from generation." The purpose of this book is "to examine the social history of this country in the days when the great oaks were in the fulness of their vigour and strength, and to see what happened to some of the classes that found shelter in their shade." And as its authors well say in conclusion, "That class has left bright and ample records of its own life in literature, in art, in political traditions, in the display of great orations and debates, in memories of brilliant conversation and sparkling wit; it has left dim and meagre records of the disinherited peasants that are the shadow of its wealth; of the exiled labourers that are the shadow of its pleasures; of the villages sinking in poverty and crime and shame that are the shadow of its power and its pride."

L. H. B.

COLONIAL AND FOREIGN.

UNITED STATES.

JOSEPH FELS.

Mr. and Mrs. Joseph Fels expect to leave the other side not later than 10th April. Mr. Fels' latest communication shows that he has been in Washington, D.C., putting the case for our proposals before a large builder there whose family are interested in the Single Tax movement. As we have indicated in recent issues he has done a great amount of campaigning on this trip and his voluminous correspondence shows that he is maintaining his record of a fourteen-hour day service in the movement.

Under the egis of the Fels Fund Commission presided over by Daniel Kiefer, the Single Tax movement in the United States has got a move on it which has commenced to disturb the peace of mind of the orthodox politicians of the United States and their camp followers. Tom L. Johnson's brilliant campaign in Cleveland counts for much. It brought a great amount of fighting force into the movement and inspired men everywhere in the cause of social justice. The Fels Fund Commission has taken hold of the situation in masterly fashion. Meetings are held and literature is being distributed with a consistency that bodes no good for the adjustments of American polities.

politics.

Mr. Fels, these past four months, has placed himself unreservedly at the service of the movement in the United States and Canada, and our friends in both these spheres of influence are enthusiastic over his successful speaking trip. Much new ground has been opened up, and every day able workers with sound views are coming into the movement, stimulating it and expanding it in every direction.

A CHARACTERISTIC LETTER.

The following letter dated March 9th, appearing in a Philadelphia newspaper, tells its own story:—

Dear Madam,—Enclosed find cheque for \$250 to be used in giving relief to the child victims, of the existing system from Lawrence, Mass.

In sending this I wish it distinctly understood that it is not a philanthropic gift to the sufferers. It is a part payment of a debt due these children from all who are upholding existing social wrong. Since I am not one of these, this cheque must be considered a gift to those whose dishonoured obligation it is, to a slight degree, liquidating.

Strict justice requires that if we cannot at once abolish legalised wrong then when immediate relief is needed for victims of legalised robbery, the upholders of the iniquity should be made to pay the bill. But unfortunately that is not possible. There is no way by which we can compel donations from upholders of landlordism, of private appropriation of public earnings, of tariff robbery, of private control of public highways, and of other privileges. We are helpless to enforce payment, even from the American Woollen Company, although it can be proven that this corporation has robbed these poor children by embezzling a fund entrusted to it for their benefit by the American people.

The people have levied a burdensome tariff tax on them selves and turned the proceeds over in trust to the American Woollen Company to be used in paying high wages to employees. The people were induced to do this by the representations of the American Woollen Company and similar concerns, that this trust would be faithfully carried out. But the corporation has used the money instead for excessive dividends. Similar acts of legal embezzlement are being committed by other protected employers.

excessive dividends. Similar acts of legal embezzlement are being committed by other protected employers.

Upholders of robbery make the false claim that there is no way by which the worker may be assured just treatment. They claim to know no cure for poverty and offer this voluntary ignorance as an excuse for continuing it. The excuse is not valid. Thirty-two years ago Henry George showed in Progress and Poverty how poverty can be abolished. His arguments have never been disproved in spite of numberless attempts to do so.

The amount of the enclosed cheque I have charged in my ledger against the American Woollen Company and other supporters of legalised robbery. I advance it in part payment of a debt they owe, without consulting them

^{*} THE VILLAGE LABOURER, 1760—1832: A STUDY IN THE GOVERNMENT OF ENGLAND BEFORE THE REFORM BILL. By J. L. and Barbara Hammond. Publishers: Longmans, Green & Co., London.

because their child creditors are in distress through their reluctance to settle. I doubt whether they will recognise the obligation, in spite of its manifest justice, since it is not legally enforceable. Consequently if it must be considered a charitable gift let it be fully understood that the real recipients of this charity are not poor children from Lawrence, but the stockholders of the American Woollen Company and other upholders of existing wrongs. I am, dear Madam, Faithfully, JOSEPH FELS.

THE SEATTLE ELECTION

The Single Tax amendment to the City Charter secured 12,000 votes out of 40,000 polled. The election took place on 5th March. A great campaign of education was carried on for a year or more and the Single Taxers, while losing the vote, are confident of the future. The City now knows something of the Single Tax policy, and 12,000 prepared to vote for it is something to be going on with. Referring to the subject The Public, of March 15th, says:

With the election of one of their own group for Mayor of Seattle and the polling of over 12,000 votes for the incorporation of their most ultra preliminary demands into the City Charter, the Single Taxers of Seattle have nothing to mourn over. On the mayoralty their candidate was opposed by the candidate of disreputable interests that make money out of vice, supported naturally enough by reputable interests that make money out of the economic conditions upon which money-making vice flourishes; and, although by a narrow margin, their candidate won. On the Single Tax amendment, they drew the full fire of the enemy. Every daily newspaper but one was against them, every disreputable business interest was against them, every investor in vacant lots angling for a prize at the expense of the common interest was against them, and education on the subject had not gone far enough to enable the average citizen of unselfish instincts to under-Under these circumstances a vote of 12,000 for the Single Tax in 40,000 cast on the question, is a guarantee for the early future. Those were intelligent votes. voters who cast them knew what they wanted and why. And now, with the arguments of the opposition laid bare in the cleanest cut and most vigorous contest over the Single Tax ever had anywhere, Single Tax progress in Seattle is hardly more than a matter of keeping at it. With the excitement of the campaign over, and a people aroused to the thinking point, those hostile arguments that served so well in the heat of the fight will look naked and forlorn in the calmness of the coming months. That an election should be carried frankly and brazenly in the interest of obstruction to improvement, in the interest of squatters on vacant lots, in the interest of a little group of rich monopolists of the most desirable locations in Seattle, and as frankly and brazenly against the interests of improvers and workers, is in itself the best kind of indication that the result was abnormal. But a chestnut burr was put under the saddle of the land capitalists by the Single Taxers of Seattle last week that will soon unhorse them.

AUSTRALIA.

THE LABOUR POLICY.

"The Land Tax has come to Stay."

According to a Times correspondent writing from Sydney, under date January 16th, published in the issue of 28th February, after a week's deliberation at Hobart, the Federal Labour Conference has directed that the Land Tax plank of the fighting platform shall stand.

The Times correspondent continues:—
The Land Tax has come to stay. Broadly speaking, it has left values very much as they were. Because of this some of the more eager spirits of the Conference were anxious to make the higher rate effective over a larger proportion of the value, but the Parliamentarians, who constituted more than a third of the delegates, thought that enough had been done for the present, although, significantly enough, their influence was only sufficient to defeat the proposal for heavier incidence by one vote. . . So long as they (the large landowners) evince a willingness to co-operate in the policy of settlement they

have little to fear from the moderates of the Labour Party, but if, on the other hand, they choose to adopt a do-nothing attitude they will strengthen the hands of the extremists who are itching to give another turn to the screw.

SPAIN.

The March number of El Impuesto Unico makes a special feature of Mr. Alex. Mackendrick's "True Idea of Liberalism," translated by Mr. Amaya Rubio in a serious and lucid style worthy of the original. Other translated and lucid style worthy of the original. Other translated items are Henry George's "Introduction to the Study of Political Economy"; Mr. Fels' letter to Charitable Societies; and best of all (in the large type it merits), "Croasdale's definition," which every reader should wear in his heart.

Owing to indisposition of the accomplished editor of which and of his improvement one learns by private correspondence—there is not so much of the striking news of the movement in Spanish speaking countries as usual. But there are two of the severely restrained and curt demonstrations to be expected in the Spanish movement: "Four Axioms of Free Trade" and "Some Maxims relating to Political Economy," good sound Georgian stuff, with no windy "Economics" to it! A good bit in large type: "Almost all taxes have been invented more for some private advantage than to procure higher Treasury receipts." And yet Spain has a good protective tariff receipts." And yet Spain has a good protective tariff pretty well at every street corner, and a tax-free pro-

Dr. Vitale, of Montevideo, deals drastically with the medical apologists for landlordism and poverty who ascribe consumption to a calf's lack of discretion in choosing parents: the modern Azazel of a sinful camp. His paper is very valuable, particularly the figures from industrial areas in Japan, such as Osaka, where children do not get cow's milk, meat is rarely eaten, and the native cattle are immune to tuberculosis; but the human scourge is as bad as in similar areas in Europe. That Free Trade points the way is shown by the consumptive death-rate of 1904 per 100,000: Moscow 387, Paris 383, luxurious Vienna 314, Madrid 256, Milan 254, Berlin 257.5, and London 166. To this may be compared 71 for New Zealand, where each attention is paid to the very rare infection from cattle than to the blight of Land Monopoly, which slays millions and shatters twenty times as many, while our doctors are worse than silent.

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LAND VALUES

SUPPLEMENT.

Extracts from Debates in the House of Commons on Local Rating, and on Sir Griffith-Boscawen's Housing of the Working Classes Bill.

APRIL, 1912.

DEBATE IN THE HOUSE OF COMMONS ON LOCAL RATING AND LAND VALUES.

MR. WEDGWOOD'S RESOLUTION.

Wednesday, 6th March, 1912.

Mr. Wedgwood: I beg to move, "That, in the opinion of this House, the present method of raising local revenues ought to be changed, inasmuch as it unduly favours some ratepayers and unduly penalises others, obstructs industry, causes unemployment, and prevents the healthy growth of our cities, towns, and villages; and this House further declares that local authorities should be given the power of raising local revenue in such a way that the existing obstacles to the employment of labour and capital are removed, and rates imposed instead on the value of the

removed, and rates imposed instead on the value of the privilege enjoyed by those who benefit from the performance of public services, namely, upon land values."

In moving this Resolution I am bringing forward one of the points emphasised in the Memorial sent by 177 Liberal and Labour Members to the Prime Minister and the Chancellor of the Exchequer last year. There were two main points in that Memorial, one was to obtain relief for the local ratenavers in the bearing of these burdens. relief for the local ratepayers in the bearing of these burdens, which are really national in character, by a uniform tax upon land values. That I do not wish to touch to-night, although it has an intimate connection with the Resolution on the Paper, and the Resolution on the Paper would not be complete without some such general reference to land value for the relief of local rates. The Resolution gives to all local authorities the power, if they choose to exercise it, of levying rates upon land values instead of upon land and buildings together, instead of upon the annual value of the combined hereditaments. question of giving additional powers to local authorities to levy rates upon land values is of exceptional importance at the present time, because the Town Council of Glasgow have recently passed a resolution upon this subject, and have circulated that resolution to all the local authorities in the country, including boards of guardians, with over 10,000 population, with the result that resolutions have been passed by local authorities here, there, and everywhere, and the resolutions have been forwarded to the Chancellor of the Exchequer and local Members of Parliament. The question, therefore, is very much alive at the present time in the local Press, and it is all-important that this House, too, should discuss the question with a view to seeing that the change is both just and in the interests of the public.

The Resolution draws attention, in the first place, to

the inequity of the present incidence of the rates, and you the inequity of the present incidence of the rates, and you cannot have the inequity of the present system more perfectly exemplified than by the case of the different parts of London at the present time. In the year 1910 the poor rate in Poplar amounted to no less than 3s. 5d. in the £, while the poor rate in the parish of St. James', Westminster, amounted to a penny in the £, as against this 3s. 5d., and in the City of London to decimal '41 of a penny in the £. There you have an extraordinary difference in the £. There you have an extraordinary difference in the incidence of the present rates, the poorest districts having a heavy levy to pay, and the rich districts the

smallest rate to pay. The fact is that these heavy rates borne by the poorer districts are becoming an overwhelming burden upon those districts. The people working in the city work in places where the rates are low and land values high, and they go back to sleep in these districts where the land values are low and the rates extortionately high. One of our chief objects is to readjust that, to equalise rates upon the only fair system by calling upon those to contribute who enjoy land value made by the people's work. Then as to the inequity as between persons, we have another striking example from London. No. 7, Aldersgate, another striking example from London. No. 7, Aldersgate, in the City, a site of 10,000 square feet, is rated at £2,677 a year, whereas the next shop, No. 4 and 5, a site of 12,700 square feet, is rated at nil, because there are no buildings upon it, yet the land value of both these sites, whether built on or not, is maintained and created by the expenditure of public money in the shape of rates and by the work of the community. We maintain that is inequitable as between both those owners, and that both those owners should contribute to the rates according to the benefits they receive themselves, according to the land value which

the rates and public created for them.

Therefore, the proposal we put before the House is that there should be a change in the standard whereby rates are levied, and in making this proposal we are merely following out the Report of the Select Committee on the Iollowing out the Report of the Select Committee on the Land Values (Scotland) Bill, which reported in 1907, and which sat under the chairmanship of the present Lord Advocate. Upon that Committee there sat, not only the hon. Member for Holborn (Mr. Remnant), whom I see opposite, and who, I believe, is going to oppose this Resolution, but also the right hon. Gentleman the Member for St. Rollox Division (Mr. McKinnon Wood), who is now in the Cabinet and several other divisions that were now that in the Cabinet, and several other distinguished men, such as the present Lord Dewar. The Committee reported exactly upon the lines that we are proposing this Resolution to-night. They desired to set up a new standard of rating, and I will read the exact words from the Report of the Committee :-

The setting up a standard of rating whereby the

ratepayer's contribution to the rates is determined by the value of the land which he occupies apart from buildings or improvements upon it, the object being to ensure the ratepayer's contribution, not by the value of the improvements on the land to any extent, but solely by the yearly value of the land itself.

And they went on to say that they were going-

to select a standard of rating which will not have an effect of placing the burden upon industry. Hence the proposal to exclude from the standard the value of buildings, erections of all kinds, and fixed machinery. To include these in the rating tends to discourage industry and enterprise: to exclude them has the opposite effect. And they gave as a justification for the adoption of the new standard of rating the fact:—

that land owes the creation and maintenance of its value to the presence, enterprise, and expenditure of the surrounding community.

So that they laid down quite wisely, not only the expedient results which were bound to follow from the taxing of land value, but also the justification in that it was recovering for the public that value that public created. One other quotation from the Report:—

If the value of bare land, apart from improvements, be chosen as the measure by which to fix contributions to local expenditure, the ratepayer will be merely restoring to the exchequer of the local authority part of that which he has derived from it.

There you have in the clearest language the considered Report of the Select Committee representing both sides of the House, and presided over by a distinguished lawyer. I do not think that any words of mine can possibly improve or make clearer the objects they have in view or the justification of the Report they make. What I want to do is to get the House to endorse the Report of that Committee, and thereby urge upon the Government the adoption at the earliest possible moment of legislation which will have the effect of translating this Resolution into law, giving local authorities the power they do not possess to rate land values, and to exempt from rating all buildings and improvements upon the land. An Amendment is to be moved to this Resolution by the hon. Member for Holborn (Mr. Remnant), who has strongly opposed the Taxation of Land Values, both in season and out of season, just as I have supported it. The hon. Member for Holborn opposed this system of rating of land values during the Conservative Administration of 1900 just as he does now, but it is noticeable that under the Conservative Administration of 1900-6 he had behind him by no means the unanimous support of the Conservative party of that day. A Bill was introduced Session after Session and was carried in that Conservative House by increasing majorities as years went on. I think no less than thirty-five Members of the Conservative party voted in favour of the rating of land values, and it was ably supported in the House and outside by the hon. Member for West Toxteth and the hon. Member for the Everton Division of Liverpool, by the late Sir G. Bartly and Sir Albert Rollit.

I do not think the Conservative party are solid in their opposition to the rating of land values, or to giving local authorities the option of rating land values. the Budget of 1909-10 we have had statements from responsible members of the Conservative party supporting the rating of land values as opposed to the Taxation of I hope we shall have to-night from some Land Values. Conservative Member representing the Liverpool district some support for the principle which the Members representing Liverpool supported in the old days, and which circumstances still demand they should support with even greater emphasis than they did ten years ago. If the conditions of housing were bad ten years ago they are worse now, and if the conditions of Liverpool was unknown then to the general public it is better known now. only way to improve housing satisfactorily is to take the taxes off houses, and make the building of houses as free as possible. I wish to emphasise this appeal to Conservatives by putting to them the statement, first of all, of the right hon. Gentleman the late leader of the Tory party; and, secondly, a statement made by the Noble Lord the Member for Hitchin (Lord Robert Cecil). The senior Member for the City of London (Mr. Balfour) speaking on 17th November, 1909, at Manchester, after the Budget had been introduced, said:—

Taxation of Land Values for rating purposes is legitimate if it can be shown that the land or the values which you desire to rate are values which are not paying their fair share of the local rates. . . . The Taxation of Land Values is really no interference with security—it only means that that which does gain by the rates should contribute to the rates.

At the present time we have before us a proposition to spend £875,000 of the ratepayers' money upon making the great new avenue to the west of London by the extension of Cromwell Road. It is true that the Government and the

Road Board Fund is finding £875,000, and the ratepayers are also called upon to pay another £875,000. As every business man knows perfectly well, after declaring that such a road will be made, and that the Government is prepared to find money for the creation of it, the immediate result is to increase the value of land not only along the line of route, but also over the vast district tapped by the new road at its extremity. This is an obvious case where the expenditure of ratepayers' money will increase the value of land, and surely, if ever there was a case for the rating of land values this is one. The Noble Lord the Member for Hitchin is known as an economist, and this is what he says:—

You have already the principle that land contributes to the local rates, and the question is whether the rates should be levied upon the improved value or upon the site value. This is a fair subject for discussion, and I do not think anyone would suggest that the alteration from improved value to site value is Socialism, or any extravagant or novel proposition.

I cannot, of course, claim the Noble Lord as a supporter of mine, but I can claim him as a fair supporter of a system which involves change. And as justifying that change, both these points are made clearly in the Report of the Select Committee presided over by the Lord Advocate which I have read to the House. There are other Amendments down in the names of Members of the Conservative party voicing the usual Conservative way of shelving the ssue by pleading urgency. Hon. Members opposite know there is no arguable case against this change in the basis of rating, but they argue very speciously that the valuation under the Budget of 1909-10 is not complete and cannot be complete until 1915, and, therefore, they say something should be done immediately to relieve the immediate difficulty, knowing full well that anything which is done will prejudice the case and make it more difficult to bring about this change in the basis of rating satisfactory when the valuation is completed. The only answer of hon. Members on this side of the House is that the valuation must be hastened and must not be allowed to go on until 1915. The valuation is going on at the present time, perhaps at a slightly accelerated pace, but no hope has been held out, and under the existing system I do not think any hope can be held out to us that there will be any great anticipation of the date which has been mentioned, namely, March, 1915.

The real point which I and the 170 hon. Members who signed that Memorial wish to urge upon the Government is that this valuation should be simplified, and thereby the date when it should be completed would be anticipated. We do not want the buildings, machinery, and factories valued, but we want to get the full site value, and if we only ask for the full site value, and if the valuers only seek to obtain that, we shall get it in six months instead of four You want to simplify the system of valuation, and if the Government are seriously going to support us in this question, the only satisfactory answer they can give to the ratepayers and hon. Gentlemen opposite is to show that they are going to hasten this valuation. We had a promise from the Chancellor of the Exchequer last year extracted by the hon, and gallant Member for Chelmsford (Mr. Pretyman) that there would be some sort of inquiry into the existing system of land valuation and land taxation to see if the present system could not be simplified. The present system can be simplified by leaving out all questions as to improvements. The question of taxation can be simplified enormously if we drop these irritating and unsatisfactory taxes like the Increment Duty, the Reversion Duty, and the Undeveloped Land Duty, and go for one straight tax on land values. are merely making difficulties and making hard cases by persisting in these extremely unsatisfactory half-way houses towards taxation. What we want, what the people in the Land Union want, and what all property owners want is a perfectly simple and straightforward tax, and for that we only want a simple and straightforward valuation. I want to remind the Government that any remission of rates whereby the money is found out of the Consolidated Fund, or out of the pockets of the general taxpayer, is really a present to the landlord at the present time. It is merely an extension of the Agricultural Rating Act of 1896. It is a reduction in rates coupled with the increased taxation

of the whole community, and it is going to be of no assistance to the community in the long run. I will quote, in support of my statement, the view of Professor Marshall, after all the leading economist at the present time in the country, if not in the world. He says in his evidence before the Royal Commission, reported in 1901:—

Any remission of rates on agricultural land would be a present of public property to the owners, a small part being caught by the farmers on the way.

That is the view of our leading economist, and it was the view also of every Liberal statesman in 1896, when this Agricultural Rating Act was before the country. I think it is necessary to remind the Government of it at this day, when all these different suggestions of assisting the rate-payer are being made. There is only one honest way of assisting the ratepayer, and that is by raising the money to provide the relief by a uniform tax on land values. I hope the Government will give the Resolution their support. I believe from the point of view of the Liberal party it is essential they should take up sound Liberalism such as this: the relief of industry from taxation and the breaking down of monopolies. Along these two lines Liberalism will prosper in the country, and so will the country prosper under such Liberalism.

Sir W. Byles: I have risen to second the Motion ably moved by my hon. Friend and redoubtable advocate of the cause that he has been pleading. The subject is one not only worthy of discussion in this House, but one which calls for a speedy remedy. There is a pressing need for a speedy remedy. In the borough of Salford, which I have the honour to represent, we have a population of 235,000 or so, mostly poor people, and our rates are 8s. 10d. in the £. There are many grosser cases than that. Our poor rate alone is 1s. 10d., although we are singularly fortunate, because, besides the benefit of old age pensions which we enjoy, we have the advantage of a very rich charity, Booth's Charity, which brings in £18,000 a year, and which is distributed to the poor of Salford. The land from which that income is derived was left by a Mr. Humphrey Booth two or three centuries ago.

Mr. Booth: There are two of them.

Sir W. Byles: The land then brought in £19 a year. Now our income is £18,000 a year. Notwithstanding this large charity and old age pensions our poor rate is Is. 10d. in the £. This weighs very heavily on our poor people. Manchester, of which we are practically a part, has in one area demolished a lot of cottage slum property and has built large warehouses, which of course have a much higher rateable value. The effect of that has been to pull down the poor rate in that area ls. in the £. It is at any rate Is in the £ less than we have to pay in Salford, but the poor who were housed in that area of Manchester have come to live in Salford. Therefore, we have not only a much lower rateable value, but we have many more poor to keep. The poor rate is only one of several national services which have been imposed by Parliament upon local authorities. The incidence of these charges, many of them new or increased charges, falls very unequally on different rating areas. The Royal Commission in 1901 distinguishes between national and local services, and quotes the poor rate, the education rate, and the maintenance of main roads as services which are national. The cost is thoroughly unequal owing to the fact that the rateable value of these different areas varies so much. This affects poor boroughs much more than rich boroughs. I may mention as one example the difference between Manchester and Salford. The rateable value per head of population in Manchester is 6.48 per cent., and in Salford it is only 4.26 per cent. The duties we have to discharge are practically the same in proportion to the population, but the effect upon the rates is very unequal as against Salford. One might take another illustration, referring this time to education and not to the Poor Law. In Bournemouth the education rate is only 91d., whereas in Salford it is 1s. 71d. This difference is due to the greater rateable value per head of population. There are far fewer children in richer towns like Bournemouth to educate than in poor towns like Salford. Therefore, we have greater obligations imposed upon us with a much lower rateable value, and the Exchequer Grantsin-Aid which we are supposed to receive should be in the inverse ratio to that which they are at present. They

should be less to the rich and more to the poor district. The power to rate land values is most important. New sources of revenue are necessary. Very large sums are taken away every year from our borough: wealth which is created by local industries is taken away by persons who contribute nothing whatever to its creation. hundreds and thousands of pounds are taken away from the borough of Salford every year by large landowners, by noble lords and great ecclesiastics; it is wealth which has been created by the citizens of Salford, and it is taken away by those who contribute nothing towards the great municipal developments which are enriching them. is a monstrous and gross injustice which Parliament ought to set to remedy. I do not want to speak ill of the land-I have no doubt, if I were fortunate enough to be a landlord, I should act in the same way as they do, but it does always seem to me that the system is wrong, and the rent receiver and the rent payer should in justice change places. We have to live on the land, and the man who takes a piece away and encloses it should pay for the privilege. But it is much less than that we are asking for to-day. At any rate, we are only asking for a contribution. I hope we shall go on. If you tax houses you make them dearer; if you tax land you make it cheaper. The one leads to scarcity; the other to plenty. In proportion as you put it on to the land and take it off the houses the result is more houses and more land. You get both an increase of houses and of land—I mean, of course, available land. I could give illustrations from New Zealand and New South Wales, where the thing has actually been put into operation, and where the official authorities are able to report upon it as a complete success. In conclusion, let me say that the nation is at this moment, and I am sure we are painfully aware of it, confronted by very grave perils arising from the discontent of its working population. May I tell the House the most solemn political conviction that I have arrived at at the end of a long life? It is that private property in land is the root of all these troubles. As long as the land is maintained by our laws, tied up by the lawyers' parchments, defended by our soldiers and sailors, it will ensure the serfdom or semi-serfdom of our population. If the land on which we live and on which we must live and must work—it is as necessary to us as the air we breathe—belonged to us instead of to a handful of us, each man would get the just reward of his skill and labour. There would be no need for Insurance Acts or Old Age Pension Acts, there would be freedom and plenty for all. Some day the nation will, in the favourite phrase of Mr. Henry George—[Hon. Members: Hear, hear "]-I am glad to hear my hero's name cheered from the other side—see the cat, and then it will enter into its rightful heritage.

Mr. Remnant: I beg to move as an Amendment to leave out from the word "That" to the end of the Question, in order to insert instead thereof the words:—

This House, while recognising the claim of ratepayers to substantial relief, is of opinion that such relief should be sought in the provision of new sources of local revenue, in accordance with the recommendations of the Royal Commission on Local Taxation, and not in increased taxation of that form of property which already bears an excessive share of both Imperial and local burdens.

All who have listened to the hon, Gentlemen who Moved and Seconded this Motion must agree that they have put their case in more moderate language than the advocates of the Single Tax and the Total Taxation of land are accustomed to do. I do not propose to go too much into detail in reference to this important matter, because it would take too long, but if I may refer to one or two points mentioned by the two hon. Gentlemen, it would be to dispute what they have said rather than to enter into serious argument against it. The Mover of the Motion referred to the Select Committee on the Taxation of Land Values for Scotland, of which I was a member. I was one of four representing our side of the House, as against more than twice that number of hon. Gentlemen from the other side, nearly all of whom were members of what is now the United Committee for the Taxation of Land Values, which is the only Committee in existence which seems to carry out the principles laid down by the late Mr. Henry George. The report to which the hon. Gentleman referred was the report of the majority. I do not admit that I agreed

with that report. If we had been allowed to introduce our report, the hon. Gentleman would have seen, what he can see now, what we thought upon the subject we were appointed to discuss. Coming to my Amendment I cannot help remarking that although one profoundly disagrees with the conclusions and arguments of the Mover, we cannot but admire the consistency with which the hon. Member always comes back to any attack on the rating system of this country. The hon. Gentleman will surely agree that this is a singularly inappropriate time to bring forward such a Motion. He knows perfectly well a Departmental Committee was appointed in April last year, and is still sitting, to deal with this matter. The terms of reference to that Committee were:—

To inquire into the changes which have taken place in the relations between Local and Imperial taxation since the Report of the Royal Commission on Local Taxation in 1901, to examine the several proposals made in the Report of the Royal Commission, and to make recommendations on the subject to His Majesty's Government with a view to the introduction of legislation at an early date.

We may disagree, as a good many of us do, with the composition of that Committee, but that is no reason why we should ignore its existence. This is not the first attempt of the hon. Gentleman to prejudge that matter. As recently as the Debate on the Address, my right hon. Friend the Member for Fulham (Mr. Hayes Fisher) moved an Amendment, to which the hon. Member tried to add a further Amendment, urging the Government to hasten the valuation of these site values. Surely the hon. Gentleman does not forget what the Chancellor of the Exchequer said in reference to his procedure on that occasion. The Chancellor of the Exchequer said:—

My hon. Friend will not expect me to express any opinion on the latter part of his Amendment as to the question of local taxation. I am anxious not to express any definite opinion until the Committee reports. It would not be fair because that would be expressing an opinion on the whole case before we have got the report of the Committee that has been appointed expressly to advise the Government on that particular subject.

I do not say the hon. Gentleman did it intentionally, but surely he is now asking the House to take a course which has been condemned by the Chancellor of the Exchequer so recently as last month as being a course which was not fair under existing circumstances.

Mr. Leif Jones: The hon. Member is moving an Amendment which commits the House in the same way.

Mr. Remnant: And if I could have done so I would have moved an absolute negative to the Motion. But we have this matter to deal with to-night, and it is an inappropriate time to do it. I agree with the hon. Member in desiring that some revision should take place of our present rating system, but upon entirely different grounds. The outstanding injustice is to day that an unduly large share of our local, as well as Imperial, taxation is levied in respect of land and houses. The Royal Commissioners on Local Taxation, in their Report presented in 1901, pointed out that, while personal property subject to Imperial taxation is about three times as great as real property so taxable, yet non-rateable property contributes to local objects, if elementary education is excluded, only a little over 6 per cent. of the whole expenditure, and nearly 83 per cent. falls upon the rates. The Report goes on to say that in order to relieve this inequality the Commissioners propose that there should be an increased payment for Death Duties on personalty for local purposes, that the transfer of trading licences and of establishment licences shall be made complete, and that power shall be given to increase their amount while the assignment to local purposes of a fixed portion of the Income Tax is said to be deserving of consideration. That was the Majority Report. If we go a little further we shall see that the Minority Report on ground values proposes on owners site value rate only as a make-weight to accompany "increased provision made by the State in aid of services locally administered," and it goes on to justify such a rate on the ground that it would be "counter-balanced by the relief proposed to be granted in the shape of increased subventions." I think I may fairly claim that both the

Minority and the Majority Reports of the Commissioners in 1901 support the principle embodied in my Amendment. It seems to me that the theory on which the hon. Member proposes to reconstruct our rating system would by no means justify his own conclusions. The theory is itself means justify his own conclusions. The theory is itself unsound, and it has been abandoned by modern economists of repute. The theory of taxation now recognised as correct is not taxation according to benefits received but according to ability to pay. The fundamental principle of our taxation, if I may borrow the definition of a wellknown economist, Professor Smart, would be that the present system is an equal sacrifice of payment by every citizen for general services rendered to him. The hon. Gentleman and his Friends propose, instead of taxing people in proportion to their means, to tax some and to exempt others, for the simple reason that their money happens to be invested in different ways. The hon. Member who moved the Resolution said that all property owners want a straightforward tax. I agree. Those whom I know want a straightforward, fair, equitable and logical tax, and they do not see why one form of property should be practically free while another, which has always been considered commercially interchangeable with another form of property, should have most of the burden thrown on it. The owners of capital invested in land, according to some hon. Gentlemen opposite, however poor they may be, are practically to pay everything, while the owners of capital invested in other ways, however rich they may be, are practically to pay nothing. It would take a great deal to persuade the community that that is anything but a scandalous scheme.

May I give an instance of a man who, out of his savings, leaves to his three daughters, £1,000 each. To the first he leaves a house of the estimated value of £1,000, half of which is supposed to represent the site value. To the second he leaves £1,000 in Consols, and to the third £1,000 in foreign bonds. On what principle of right or justice can it be urged that practically half the value of what he gives to one daughter is to be confiscated, while the others are practically exempt. The two daughters who escape taxation enjoy a privilege which is enjoyed by every millionaire who happens not to have invested his money in land, but in other forms of property. A defence of such an injustice would hardly be made outside Colney Hatch. The levying of rates according to benefits received would, if logically applied, instead of being illogically applied, as the hon. Gentleman proposes, produce results which he and his Friends would not desire. May I take the Education Rate, which is levied for the purpose of providing schools for the working classes. On this benefits theory the working class ought to find the whole of the cost. [An Hon. Member: "They do."] That is the first time I

Mr. Wedgwood: They pay it in rent at present.

Mr. Remnant: If you take the Poor Rate, the same would happen there, and none of the owners of property would be in the employment of the so-called privilege. The adoption of this principle might indeed lead to one result which I should approve, and that is that we should get an end to the demand for the rating of vacant land. After all, rates are spent in satisfying the needs of the inhabitants of houses, and in so far as land is vacant there is scarcely any need for rates. Building land has no population requiring lighting or repairs of streets, the provision of a police force, and the support of the poor. The hon. Member's principle, if correct, and if fairly applied, would tend to exempt a class whom he and his friends were most anxious should not escape taxation. No doubt the hon. Member will say that vacant land owes what capital value it has to the existence of the neighbouring population. [An Hon. Member: "And the expenditure of rates." Yes, Sir, and exactly the same thing may be said of any form of property. There is no form of property, existing or imaginary, which does not owe its value to the public.
Without the public there could be no demand. I hope Without the public there could be no demand. the House will reject the Motion on three grounds. In the first place, it is contrary to the Royal Commission Report of 1901; secondly, this is an inappropriate time to bring forward the Motion, while a Committee appointed to deal with the subject is actually sitting; and thirdly, the Motion is based, as I believe, upon a theory which is economically unsound and ethically unfair.

Sir Alfred Cripps: I rise to second the Amendment proposed by my hon. Friend. If we were discussing rates as apart from taxation, we should have a very complicated question before us. But when we come to the views put forward by the Seconder of the Motion, dealing with matters of taxation and singling out what he calls the restoration of public property due to the public, then we are dealing with an entirely different matter—a matter so different that if I were answering the Seconder only I should say, "You are simply bringing forward a method of confiscation, pure and simple, and not dealing with the principle of rates and taxation at all." I say so because exactly the same argument which he applies to land might be applied to a vast number of other sources of wealth in this country, with the result that you would seek to begin confiscation where you thought it was most popular, and you would have to carry on the process against others if you are to be in any sense logical at all.

When we were considering this matter on the Royal Commission, I do not go too far in saying that I believe we were all agreed, if we could do so, that a heavier and not a lighter burden ought to be put on business or professional men under those conditions. But how can the hon. Member say that this would be done when, under the terms of this Resolution logically carried out, the existing burden on the occupier of these premises or chambers would be taken away, and they would not pay a penny of burden as regards the rates of the locality in future, though they might benefit to an extraordinary extent? They might be people who used the roads with motor cars, and possibly rich people, people who got an enormous advantage out of the town population as doctors or pro-fessional men; but I cannot conceive prima facie any scheme more directly opposed to the true principle of spreading local taxation so that those who receive the benefit should share the burden than by seeking to put all these rates on one class of property only, namely, site values. When I come by and by to say what I have got to say on the constructive side, I want the House to remember a distinction which, in my view, must be borne in mind between taxation and rates. Taxation ought to be imposed in proportion to ability to bear. Rates ought to be imposed in proportion to benefit received. But where I join issue is that it is absurd to say that the only person who receives a benefit is the landowner or the owner of the site value. The hon. Member who moved this Resolution entirely gave the go-by to what is the principle, and, I think, the right principle, of rating at the present time—that is, you rate the occupier on the ground that it is the occupier who receives the benefit. And if we think what the benefit is which is received in Salford or any of these other large towns, it is directly received by the occupier. I would not for a moment say that the owner of the land or the site value should not contribute his share. But what I want to impress on the House is that, accepting the general principle of rates in proportion to benefit, you cannot escape the conclusion that the occupiers who live in one of these town districts are the people who immediately receive the direct benefit, and therefore so far from it benefiting them, in my view, if you are to put rates on a proper basis, you would increase the burden and not relieve the burden altogether.

Mr. Wedgwood: Do not they pass it on when they pay rent to the landlord?

Sir A. Cripps: I give this answer. It is the answer which Lord Goschen gave. When you are considering who pays the rate, it is utterly impossible to lay down the proposition that it is paid either by the occupier or the owner. All we can deal with is the person upon whom the law puts the immediate obligation. You may have a great demand for houses in a particular locality, but because of the bond between the owner and the occupier the owner can probably put the burden on to the occupier. Now take the other case, where there are a great many houses and a small demand. I think it perfectly clear that in the bargain between the owner and the occupier the owner cannot transfer the burden to the tenant. There is another point to which I wish to call the hon. Member's attention. In taking site values alone he is diminishing enormously the assessable site value of each district. At the present time site values bear their proportionate share.

one who is cognisant with rating knows, and the Attorney-General will know, under our present system you rate the site value as well as the building. You rate the whole property. The result is that both interests must bear their burden. It may be well said, but you are to put a special burden on the owner of the site value. That, of course, is the argument that was used. I do not take that argument except to the extent which I am going to explain in one moment. But it must not be forgotten that if you tax the site values only the assessable value of a number of our most important boroughs would be enormously diminished, and in many of our country districts it would disappear altogether. In fact, that did happen in the old days in the case of a district in the county I belong to where the burden of the rates exceeded the whole site value, with the result that the whole parish became a waste. That is what happened before the reform of the Poor Law in 1832 and 1833.

I will give an illustration. The rentals were about 10s. an acre. I take the case of a farm I know of 120 acres let for £60 a year. The farm buildings alone cost £4,000, and if you were to add to that the value of bringing the land out of prairie into cultivable condition, there would be another £1,000. There was £5,000 spent, and the total income derived was £60 a year, out of which there were various outlays. What is the site value in cases of that kind, if you were imposing rates in a district where you have conditions of that kind or were going to impose them, and what is going to happen when you have rated all your site values up to the hilt and find you have not got enough? You have got to face that, and the notion of having either a single rate or a single tax, as soon as you come to close quarters, is manifestly and evidently unjust in the sense that it lets off persons who ought to contribute. I think that is quite as unfair as putting on an undue burden on a special form of property, which in this country is very largely owned by poor people, because my experience is, as regards the investments of poor people, that there is nothing more popular than small plots or pieces of local property, as the case may be, and you will find that the result would be to put an enormous burden on some of the poorest owners of property who exist in this country at the present moment. That is not right. I think that every man ought to contribute in proportion to his means, but you do not bring about that result by isolating your charges to landowners. You bring about exactly the opposite result. You bring about the grossest inequality, both as regards rating and taxation, that you can possibly imagine. Everyone who has studied the question as between rating and taxation will agree with what has been said by one hon. Member opposite, that there is a large number of charges at the present moment placed on the rates which ought to be borne by the National Exchequer. We shall never get the proper reform of our rating law until that distinction is logically and scientifically followed.

Supposing the proper charges were made on the National Exchequer, you would immediately get an enormous relief as regards the ratepayers of this country—a relief to which they are immediately and properly entitled. If, instead of a wild-goose chase, as I call it, after land values or site values, hon. Members opposite joined with us in enforcing upon the Government the immediate necessity of carrying out the reform indicated in the Report of the Royal Commission as to local taxation, then you would put the burdens on the right shoulders and give the relief to the ratepayers to which they are entitled at the present moment. There is only one way of dealing with this question: if it is true that land values are specially advantaged by particular local expenditure, then let them pay in proportion to the benefit they receive. I do not dispute that proposition for one moment, and I never have dis-puted it. But outside and beyond that, do not specialise I do not dispute rates, but make them as equally as you can in proportion to the benefits received, and, when you come to charges of a national character place them on the National Exchequer, which, after all, is intended to obtain revenue raised in proportion to the ability to bear the charges made.

Mr. R. Lambert: The reason why I am anxious to support this Motion is because vacant land will not escape taxation under this scheme. If I may be allowed to refer to what is happening in my own constituency, I think perhaps

the House will see that there is a good deal of room for reform in this direction. I represent the constituency of which the principal town is Swindon. That town, as everybody knows, is the seat of the works of the Great Western Railway Company, who employ about 10,000 or 12,000 men. It has been the custom of the company in years past to allow their employees what are called "requisition cards." That is to say, the workmen who live at a distance of some eight or nine miles from Swindon can get tickets enabling them to go to and from their work at a very cheap rate. Recently it has dawned upon the railway company that they are very large ratepayers in Swindon, and with a view of preventing empty houses in Swindon, and I suppose with a view to lightening the burden of the rates upon themselves, they have decided in future not to allow requisition cards to be issued to their workmen. That is a very great hardship to the men, because it prevents that is a very great hardship to the men, because it prevents them from living with their families outside the town where they can live more cheaply and obtain small holdings of land. I wish to be perfectly just to the company, for it is quite true that they have not taken away the privilege from those who already possess it. I understand that those who already have the privilege are to be allowed to retain it, but outside that limitation no more requisition cards are to be issued in the future. Supposing we had a system under which site values were taxed instead of houses, the result would be that there would be no temptation at all to the company to refuse these requisition cards. It would not make any difference to the company whether the houses were occupied or not. It would not make any difference to them whether the land was built on or not. All would pay an equal amount on site values according to the value of the land. When we know the way in which, in some of our towns, the rates at present inflict injury upon commerce and trade by the taxation of machinery, and putting a heavy rate upon industry, I think we ought to consider whether the taxation of site values would not be a fairer and a juster way. It was said just now that we ought to tax according to means. I agree with that partly, but I think you want to add something to it. You want to say you must tax not only according to means want to say you must tax not only according to means but according to opportunities. I think when you find people getting a monopoly, as they do get it in a piece of land which cannot be taken away, that you are entitled to say they ought to pay their full share towards the rates for the privilege which they obtain from the community. All wealth is derived from land, labour, and munity. All wealth is derived from land, labour, and capital. Capital is nothing more or less than stored up labour working on the land, and if you have no land you cannot have labour to work upon it. The one essential for the production of wealth is land. Land is the foundation of everything, and therefore when people obtain privileges which leave them monopoly rights over the land, in common fairness we are entitled to go and ask them to pay more than those who are deprived of that privilege.

Mr. Percy Harris: The hon. Gentleman who moved the Resolution spoke as if the only question before the House was whether the present basis of assessment should be changed from the present rateable value to that of site value. That, of course, is a perfectly arguable question, but it is impossible to ignore the fact that the hon. Member and his friends are not seeking such a reform of local taxation as the municipalities have asked for and the Royal Commission has approved. They are seeking the more or less complete confiscation of land values. tention of the municipalities has been twofold—first, that the ratepayers are unduly burdened in respect of services which are of national rather than of local importance, and that owners ought to make a direct contribution towards local expenditure. The first of those contentions was unanimously approved of by the Royal Commission. The other contention, though not approved by the majority of the Commission, undoubtedly was recommended by an important minority, of which the chairman of the Commission was a member. All who are interested in local government hoped that the way was paved for reform. but the hon. Member and his friends have taken in hand a very different policy. They are agitating, and it is idle to ignore it, for the confiscation of land values. Their object is clearly stated in a leaflet published by the English League for the Taxation of Land Values in these words:— Since land values are the outcome of the presence and energy of the community, by taking them we shall be securing for public use what is essentially a public fund.

That is an absolutely different policy from the proposals put forward by the municipalities or those approved of by the Royal Commission. As I understand, the ultimate object of the hon. Member and his Friends is to put all rates and taxes upon land values. The immediate proposal, as the hon. Member said, is to be found in the Memorial which was presented to the Prime Minister by a considerable number of Members of this House. That proposal was first to place all rates upon land values; and, secondly, to levy upon land values a Budget Tax for two purposes—first to provide a Government Grant for such matters as Education, Poor Law relief, and the like, and to provide a fund equal to that now provided by food taxes, which it is proposed to abolish. I believe the Lord Advocate goes even further, and proposes to abolish all Customs Duties. There occurs to one the happy thought that that might relieve the Government of one Irish difficulty, because if it is right that all Customs Duties should be abolished then there is no need to discuss who shall control them in Ireland.

It must be perfectly clear that that is not a proposal for taxation in the ordinary sense of the word, but that it is a proposal, as the hon. Member no doubt would put it, for the absorption by the State of what is considered a public fund. How is that justified? I find that the leading proposition by which it is justified by the United Committee for the Taxation of Land Values is that the land comes from the hands of the Creator. I do not know whether the hon. Member ever bought a piece of land, as it is against his principle. I bought a piece of land lately, but in extenuation of my crime I may say it was only a little one. But I did not receive it from the hands of the Creator. I received it from the hands of a man who obtained many sovereigns for it.

I hope the cause of the reform of local taxation is not going to be prejudiced by this wild and predatory scheme. There is urgent need for reform, and to simplify the present system of taxation, and to put it on a sound and permanent basis. The broad lines, I do not say the exact lines, on which reform must proceed are to be found, I believe, in the Report of the Royal Commission. They are not to be found in the recommendations of the hon. Member who moved this Resolution. The Royal Commission held that services which were locally administered, but national and onerous in character, ought to be assisted out of national funds. The reason they gave was that Imperial taxation presses upon all classes of property and persons less than by any contribution from, and works more evenly than by, local taxation. The Royal Commission indicated the national services which ought to be assisted out of Imperial funds, but the hon. Member and his friends reject the findings of the Commission and propose to put on one class of property—namely, land—the whole burden of national services locally administered. That is surely to ignore altogether ability to pay. As regards local services, the Report of the Royal Commission shows that funds for purely local services have to be levied upon property which is localised and rateable. Opinions differ as to whether the basis of assessment should be the present rateable value, or whether site value should be partially or entirely substituted for it. The minority of the Royal Commission were of opinion that site value might be introduced, not for all rates as the hon. Member proposes, but only for a special rate of a limited character.

I object to the hon. Member's proposals because they are contrary to the interests of owners and occupiers alike. It is not fair to place upon property which is localised and rateable not only large burdens of local expenditure, but large burdens of national expenditure. It is not in accord with any fair principle of local taxation. The question whether site value should be introduced as a basis of local taxation is a perfectly arguable one. I may not agree with it myself, but it is an arguable question, and one upon which no doubt the Government will be advised by the Committee of experts now sitting. Provided no interference with existing contracts takes place, I see no objection in principle; but if that valuation is introduced, and if a direct levy is made upon owners, it is absolutely necessary to introduce some such safeguards

as have been recommended by the minority of the Royal Commission. Otherwise you will get a system of local taxation which will be grossly unfair, and lead to monstrous extravagance. For these reasons I hope the Resolution will not be carried, and I cannot help thinking that it would be better that this House should not pass any Resolution on this subject until the Committee of experts have reported.

Mr. Albert Smith: In my career as a member of a local governing authority I have often been struck as to how it was that this system of rating under which we have been living for years and years has been allowed to continue. I just wish to draw the attention of the House to a very humble authority, because its history is not long, and this borough, which is in my constituency (Clitheroe) shows my case perhaps better from my point of argument than any other town. I know there are in great cities abnormal instances of land values. These are greater, perhaps, than the ordinary working man or working woman can understand, but they can understand, and do understand, their local conditions, especially when their rates are getting pretty high.

In 1850, in the borough to which I refer, the gross rental received from the whole of it was about £14,000. Just over £7,000 came from agricultural land and farm buildings. In December, 1911, the gross rental from that township was £206,800. Out of that area 604 acres only are built upon, leaving 2,791 acres unbuilt upon. The approximate gross rental of that 604 acres was about £200,000, and the 2,791 acres unbuilt upon accounted for the £7,000 remaining. I think that that gives a considerable illustration of what that 600 odd acres is worth, compared with what we may practically call agricultural land. The whole income for the government of the town, practically speaking, is borne by those people who either own factories, business premises, or live in humble houses. The main factors of the contribution of this £200,000 are those who have shops, houses, banks, offices, &c. Those over a £10 rateable value contribute £93,266; houses of £8 and under rateable value contribute £33,204; weaving shops contribute £41,107, this bringing the total up to £167,570, out of the £200,000 from the whole area. I am not mentioning this town because I think there is something exceedingly abnormal about all this. I believe there are other towns in this country which can equally show my case as well as this town. But I am sure that hon. Members will agree at any rate that those 604 acres must be worth tremendously more per acre than the 2,791 which is being used for agricultural

In arguing this point I do not for a moment advocate any process of rating that will hinder at all the progress of agriculture. I do not think that the system of rating suggested by the hon. Gentleman the Member for Neweastle-under-Lyme will in effect do any harm to the farmer or his fellows; rather the reverse. Out of all the money I have mentioned the town does not receive one penny from the ground landlords by way of relief to the burdens of nearly £59,000 which the occupiers have to find in rates. I believe honestly that this system of rating is neither just nor defensible. It is a system which the working classes particularly and occupiers generally are finding to be unbearable. We are seeking some system of rating whereby these community created values will pay their share towards the local governing services. In the borough to which I have referred there are approximately 8,000 houses. The average ground rent for these houses is 30s. Thirty houses, I suppose, will be built on an acre of land-perhaps more. This means that in ground rent £45 per acre is being paid for the ground landlord. At twenty-three years' purchase that is over £1,000. Employers of labour and their men put into their industry a great deal of work to attain the formula to of work to attain these financial results.

This value is one which has been created by the industries of the people and the community, and it is that value that we think ought to pay its share to relieve the local services of the borough, of the urban authority. That land, as agricultural land, would not fetch any more than, say, £1 to £3 per acre in rent. The difference is very remarkable. It is inconceivable that some system has not been devised whereby it can contribute its fair share. The hon, and learned Gentleman who spoke on the other side referred to the difficulty of the situation. I am aware certainly

that there will be difficulties to surmount in the readjustment of these rates. These difficulties of readjustment are not to be compared with the difficulty of these poorer people in the towns in meeting their rates. The worst of it is the more the property is improved the more you have to pay in rent, and the more you pay in rent the more you have to pay in rates. Whether it be by means of a dwelling-house, a shop, a factory, or by any other business premises, the occupier has got to be penalised for the improvement he puts in, and at the same time the whole value underneath his building is to be swept away by another man who escapes rate free.

It is very hard on people who are day after day, week after week, and year after year saving what money they can to buy their own homes. There are a large number of people in this borough who have bought their houses outright, and who are paying ground rents for these houses; they have to pay from the centre of the front street to the centre of the back street; they have to pay to keep in order flags, channels, sewers, both in front street and the back street. When the street is made to the satisfaction of the borough surveyor to the local authority he may report it is fit to be taken over as a public street, and then to pay 7d. in the £ for the upkeep of the public streets for ever and ever. Surely the man who is drawing the ground rent for the ground upon which these houses are built and through which those streets run ought to pay his quota towards the burden of taxation. As soon as ever that street is paved and made good you will see another builder marking out another plot of ground for another street in the same way. All that tends to increase the value of the land every time. If ground rents were subjected to the same basis of rating as houses they would yield in this borough a 1s. 3d. rate, which would be a very great consideration indeed to the local authority where rates are

getting up to 7s. or 8s. in the £.

There is something else of importance in regard to There is something else of importance in regard to houses and land which applies not only to this local authority but to others as well. Houses are being put up just in sufficient quantities to demand sale, and the occupying tenant who has got the house into comfortable living order will some day suddenly find the landlord suggesting that he had better buy the house because someone else is inquiring after it, and the result is that the builder gets a good price or houses have to be taken at heavy rents. If the tenants cannot see their way to buy, their rents are increased, as we have had several examples The great harm in that is this that once the rent recently. is increased it is increased practically for all time, whether the house is worth the rent or not. I cannot help but think if there was a system of rating land values of this kind it would give the people in the community a really fair chance of buying a house or of renting a decent habitable house. It would open up, especially in rapidly extending boroughs, work, and it would provide labour, and you would hear very little about outdoor workers being unemployed, because it would encourage people to extend their factories and workships. In the long run, although they may have to pay a proportion of the rent received from the land in rates, there would be more land let out, and the owner would be a financial gainer rather than a loser. It is quite feasible that, by adopting some plan of that sort, you would draw agricultural rent for the same land. Those of us who have had experience of corporations know how these values go up. Only recently, in the very same borough I have mentioned, the corporation wanted to buy for street-widening purposes a certain strip of land, and it is within the memory of living burgesses there that that land was sold for a few shillings. The there that that land was sold for a few shillings. The corporation had to pay £27 per yard for it for making that land more convenient for the public, and after that they were asked to pay again for it. Besides this, there is all the expenses of the fire brigade, town hall, lighting, educational services, main roads, and policing, and if they are not fortunate enough to be a county borough they have to meet the county charges as well. Whatever else may happen I feel sure that the poor ratepayers of the borough, the people who are creating continually this wealth, have certainly a good claim to it. This is a feasible system have certainly a good claim to it. This is a feasible system of rating, and if it is adopted will not only lead to the extension of employment, but tend to relieve the burdens on industry and also the burdens of those who have to work very hard day after day for a living.

The Attorney-General (Sir Rufus Isaaes): The hon. Member (Mr. Wedgwood) bases the whole of his proposition upon the principle that you must charge those who benefit by the public service, and that you must not adopt the principle which was advocated by others, to charge according to the ability of the person to pay. That, again, strikes very vitally at a root principle in economics. This question has formed the subject of many inquiries and of the Report of a Royal Commission in 1901, but since that time much has happened. A complaint was made by the hon. Member (Mr. Albert Smith) who made a most useful contribution to the Debate, that we have been waiting eleven years since that Report and nothing has been done. That is perfectly true, but there has been a variety of causes for it. It amounts to this, that in 1912, as the Chancellor of the Exchequer discovered in 1911, having travelled very far, as we have, in that period along the path of social reform, we have realised that in almost every step that you take in social reform you impose necessarily a further burden upon the ratepayers of the It has been stated rightly that the burdens have become almost intolerable, and that something must be done to relieve them. I think I am speaking for the whole House when I say we are all agreed that some change must be made, that we must pass from the old system which has done duty so long, and that we must have some new system, and probably, I should imagine—of course I do not profess to speak for anyone who may have to decide this hereafter—a combination of systems will have to be brought into play in order that we may have a full new system to take the place of the old system. A Committee has been and is still sitting inquiring into the subject. It is a Committee of experts, appointed for the express purpose of giving the House and the country the benefit of its assistance in arriving at a conclusion as to the new system, or combination of systems, which you are to substitute for the old system at present in existence. That Committee had to be nominated for the reason that since 1901 so much had been done that before you could legislate on such a vast subject as this you must have some further assistance and some further information in order that we may have a scheme founded on greater expert knowledge. Evidence has been called, both of well-known experts on the subject-matter of the Motion before the House and equally of those who take the opposite view, and who put forward their particular version of taxation and rating. I would ask my hon. Friends, how is it possible under these circumstances for the Government, which has nominated this Committee, to accept the proposition put forward by my hon. Friend, however much they may agree with him in principle? How can it accept this agree with him in principle? How can it accept this Motion, which declares not only in favour of the principle, but of a system of getting money for your local revenue by rates upon the land value, and putting that forward as a system to be adopted? If the Government were to accept that it would be really pronouncing its view and giving its judgment before it could have the report of the

experts.

The view we are forced to take as a Government in this connection is that it is impossible for us to support the Motion brought forward by my hon. Friend. I think I am right in saying that valuation is proceeding, though slowly. With the view of hastening it, my hon. Friend would desire to substitute some simpler and different system of valuation. That hardly enters into the system we are at present discussing, but I agree that it is desirable that there should be a hastening of the valuation in so far as you possibly can, provided, of course, that you have

a proper valuation.

I am in a position to tell the House now that the valuation is being accelerated and will be more accelerated. March, 1915, was put forward, I think, as the earliest date on which the valuation will be completed. I am now in a position to tell the House, from the information of those who can best know, that we fully expect the valuation to be completed before that date, and at the rate at which we are progressing now it may be considerably before that date. [Hon. Members: "When?"] That is asking a little more than I can possibly tell. So far one-fifth of the task has been completed. The first part of the valuation is far the most difficult and takes the longest time. We have had the forms, and all the information from the forms

has been tabulated and is available for the valuers and will enable them to work very much faster. Further, every day the valuers acquire more knowledge and are in a better position to determine as a result of their experience what is market value without making so many inquiries as when they first started. I hope that my hon. Friend will feel that he has got some information with regard to valuation which will satisfy him, though I quite agree that it does not give him anything like the full extent of his demand. I doubt very much whether there is anything further that I can say to the House on behalf of the Government, because I do feel, however one might be tempted to take part in the discussion and put forward views in answer to some of the arguments from both sides of the House, that there is always this difficulty confronting us, that this question is now being inquired into by this Committee. We do feel that as a Government we have no right to declare any opinion, and we have no right to take any view in this House when we have appointed that Committee, and are awaiting its Report. I cannot help thinking that the result of this Debate has shown how necessary it was to have a Committee of that kind and how impossible it is to come to any conclusion without going into a vast body of evidence, and without making full inquiry and bringing expert minds to bear upon the subject. For these reasons, I am afraid, on behalf of the Government, I am unable to support the Motion proposed by my hon. Friend.

Mr. Pretyman: I cannot help thinking the Government must recognise that the legislation of 1909-10 was the very kind of legislation which the Attorney-General has just told us ought not to be undertaken until the Report of this Committee has been received. What is the legislation of which this valuation forms part except legislation in anticipation of any expert opinion upon the whole question? What would be the use of this costly valuation if the Committee issues a Report in which they do not advocate this particular form of taxation as suitable for the purpose. It does not seem to me at all improbable, from the way in which this legislation is being carried out, that that will be their Report. I do not know whether we are entitled at this time even to go so far as to assume that this valuation would be for that further purpose. With regard to the acceleration of the valuation, I think the Attorney-General has left out of account one or two facts. It is assumed very often by the valuers, and by the Government that they have to value according to what the value is to-day, but the valuers are not set to value the property according to what it is worth to-day, but according to what it was worth on 30th April, 1909, and that, of course, increases the difficulty of making a fair valuation as at that date. Further than that, as the methods of valuation proceed they are being constantly subjected to investigation by referees and by Courts of Law, and so far as these cases have been heard, they have almost invariably resulted in a change of the proposed valuations now being adopted. I assert that the valuations or the methods of valuation must be subject to very considerable change, and the Attorney-General must recognise that one-fifth of the valuations which are stated to be completed are all subject to alteration as these cases come before the Courts of Law and are decided, and it is a very sanguine statement to make on the part of the Government that any of the valuations may be regarded as really settled.

Mr. Booth rose.

Mr. Wedgwood rose in his place and claimed to move, "That the Question be now put," but Mr. Speaker withheld assent, and declined then to put that Question.

Mr. Booth: The hon. Member who has addressed the House does not seem to have remembered that the question of site values or land values also includes the question of mining royalties.

Mr. Wedgwood rose in his place, and claimed to move, "That the Question be now put," but Mr. Speaker withheld assent and declined then to put that Question.

Mr. Booth: I am quite sure that if the hon. Member, who put his case with great moderation, had only seen the application of this to land value—

And it being Eleven of the clock, and objection being taken to further Proceeding, the Debate stood adjourned.

HOUSING OF THE WORKING CLASSES BILL.

Friday, 15th March.

Sir A. Griffith-Boscawen: I beg to move, "That the Bill be now read a second time."

The Bill, of which I have the honour to move the Second Reading, deals with a matter of the very greatest importance to the people of this country. There can be really no social reform which does not begin with the home life. If you look at the houses and the surroundings in which so many of our people are forced to dwell, it will explain a great deal of the ill-health, the misery, the poverty, the labour unrest and other troubles of the present day. Sir William Lever has calculated that there are 200,000 deaths every year through one cause only—overcrowding

deaths every year through one cause only—overcrowding.
Take, for example, London. The London County Council are going to clear a big area, called the Tabard Street area, in South London. When I say going to clear, I mean that at the present moment they are just awaiting the formal sanction of the Local Government The area is fifteen acres. The death-rate is 36 per There is a tremendous death-rate from phthisis ther tubercular diseases. There are back-to-back and other tubercular diseases. houses and narrow courts, sometimes approached by little alleys not more than 3 ft. across, and there is a condition of affairs which is a disgrace to civilisation and ought to be blotted out. Take Liverpool. A great deal of splendid work has been done in clearing away slum quarters in Liverpool, thanks largely to the efforts of my hon. Friend the Member for Kirkdale (Mr. Kyffin-Taylor), who is unfortunately not able to be present owing to ill-health, and who, as chairman of the Liverpool Housing Committee, has done magnificent work in clearing away slums. Let me take another case, a remarkable one. The worst housing conditions exist at the present time probably in South Wales. I was reading the other day an article in the Daily News, which has had a Commissioner investigating the housing conditions in South Wales. He says:

The real problem in Glamorgan is not that of the minimum wage, but that of the housing conditions of the miners.

and he proceeds to give certain death-rates to show the condition of affairs in South Wales. Take the garden city of Letchworth. They have a death-rate there of only 4.8 per 1,000 and an infantile death-rate of 54.05. In Poplar which is perhaps not the healthiest part of London it is only 15.6 and the infantile death-rate is 118, while in Penydarren, a mining town on the mountain side in South Wales there is a general death-rate of 19.7, or four more than Poplar, and an infantile mortality of 193.

I have got here one or two extracts showing the conditions of housing in South Wales. Take Dowlais: I quote the following from a local account:—

In 1910, a house-to-house visitation of the district of Dowlais showed that the number of houses with two rooms only was fifty-eight, and figures have been supplied by the medical officer of health showing that in such hovels the modern sanitary system is unknown. There women and children are huddled together in defiance of every moral and physical law. In the house with three small rooms downstairs and three attics, there lived no fewer than eighteen persons—the occupier, two lodgers, a husband and wife, and three children; another husband and wife, and mother; and a third husband and wife, and five children, and so forth.

Then the account goes on to mention:—
At Tondu, near Maesteg, the home of the famous Vernon Hartshorn, the conditions are as bad as, if not worse, than even those in the Merthyr district. Two-roomed houses abound, and they are overcrowded to an almost incredible degree. About 15 per cent. of the houses rented in Tondu were such that if a man and woman and one child were put in each room to live and sleep, there would be five unhappy persons without any shelter at all.

From the urban point of view the sooner we find some means of getting rid of these appalling conditions of housing, the better it will be for the moral and physical health of the people. I pass to the rural problem, which is the most baffling one. It amounts to this, that there is a positive dearth of housing accommodation in many of our

villages, and nobody will build. They will not build because it does not pay. The landowners cannot build without loss, and you cannot expect them to build at a heavy loss. If you are going to compel a man to make a loss on his own estate, how are you going to do it? local authorities: they have the power to build and acquire land without any difficulty by compulsory purchase. But if they build there is a huge loss, and that loss falls upon the rates. The condition of affairs in the country districts has been made distinctly worse in the last few years by the Housing and Town Planning Act. I am not going to blame the Housing and Town Planning Act generally, but I say, in one respect, it has made the condition of affairs worse, as everybody knows. There are increased powers to close insanitary houses. What happens? The Act is put in force; insanitary houses are closed, no new houses are built, the people are turned out into the streets, and there is no shelter in which they can live. It may interest the President of the Local Government Board to know It may interest that altogether, under the Housing and Town Planning Act, only 116 cottages have been built by local authorities, and in the last three years 1,344 houses have been closed. I will give to the House one or two examples. Take, for instance, the Hungerford rural district, in Berkshire. There some houses were closed. What happened. is the report from the Newbury Weekly News:—

A cottage was considered unfit for habitation, and the sanitary inspector served notice on the owner to put it in repair. The landlord was only receiving a nominal rent, and sooner than go to the expense of doing the place up he closed it, with the result that the man and his wife and four children had to leave. Another cottage could not be found for them, and for the past three or four weeks they have been living in a sheep-house. This, in turn, has been declared unfit for habitation, and the man and his wife look like being homeless this Christmas. So, in trying to remedy an evil, a greater one has been caused. The only way of solving the difficulty seems to be for the various local authorities to make provision under the Housing of the Working Classes Act. This was urged upon the Hungerford District Council by their sanitary inspector, but they would not entertain the proposal for a moment, presumably on the grounds of economy.

There you have the whole difficulty. You close insanitary houses, and you cannot afford to build new houses. The result is that these poor people are turned out and they have nowhere else to go. Let me give the House another example in Bedfordshire, at a place called Eaton Bray. I quote from The Luton Reporter of 26th August last:—

The whole Council was appointed as a committee to carry the Housing and Town Planning Act into effect. Captain Gilliat stated that if they carried it out the rates, which were 6s. in the pound, would go up to 12s. in the pound. The surveyor—

This is not a landowner—
was of opinion that it certainly would be a serious
matter to carry out the Act in some of the villages in
the Council's area. It would ruin everyone.

I will give another example, at Heathusett, in Norfolk, I take it from The Eastern Daily Press. This particular place wished to go in for a building scheme. They had an inquiry held by the Local Government Board, as they were going to borrow £1,500. At the inquiry evidence was produced to show that there was overcrowding, and that there was nowhere for young married couples to live. It was shown that the operation of the right hon. Gentleman's Act, by closing insanitary dwellings, had made matters worse. The evidence of the inspector was:

If we build, we build at a loss, unless we let for £9 a year; but the people here cannot possibly pay more than £7 a year.

What is the cause of the difficulty? It has been caused by the requirements of the Local Government Board and the by-laws which added so largely to the cost. I will sum up the whole matter from the rural point of view by quoting an extract from a letter written by a clergyman to the Local Government Board on 3rd August last year.

I do not know whether the right hon. Gentleman remembers this letter, or whether any attention was paid to it. The letter is from the Rev. C. A. Wills, formerly curate at Pelton, near Chester-le-Street, in the county of Durham.

There are certain houses in Pelton which are an absolute disgrace to the nation, and consequently the infant mortality has been appalling, and no doubt is still. These houses, Sir, are not fit for a prize-dog. I got so sick, sometimes, of burying infants—indeed, very often batches of twos and threes at a time—from these awful hovels that I could stand it no longer, and I had to leave the place. What good is there in preaching the gospel—and we clergy are paid for doing so—whilst this holocaust is going on from day to day.

From the days of Lord Shaftesbury, who forced the Liberal Government at that time, and in days when there was objection to any kind of interference to pass the Housing Act, down to the right hon. Gentleman opposite, there have been housing reformers in office and in this House, and Housing Acts have been passed. I will quote the right hon. Gentleman a sentence, not drawn from anybody on this side of the House, but from his colleague, the Chancellor of the Exchequer, on the Housing Act. In dealing with the excessive sickness clause of the National Insurance Act, whereby he proposed a certain remedy—in my belief, an absolutely inefficient remedy—for this evil, the Chancellor of the Exchequer said, speaking of the Housing Acts:—

Most of them are mummies. They are not exercised, there is no life in them, they are pure dust, and they only have one form and feature of life. There is none of the spirit and the soul in any of these powers."

As the right hon. Gentleman knows, the London County Council is clearing this terrible area called the Tabard Street area. Let me give the history of that up to the present time. We came forward with a thoroughly comprehensive scheme, and we carried it through the Council on 8th November, 1910. The next step was a Local Government Board inquiry. We had to wait until the middle of April, 1911, before the Local Government Board could spare us an inspector to carry out the inquiry. inquiry lasted three days. Then we waited until the middle of August before we got any answer from the Local Government Board as to the result of that inquiry. When we got the answer it was to this effect: That they found our case proved; that the place ought to be cleared; but they suggested certain minor alterations in the scheme, chiefly concerned with the rehousing, which is the second stage, as the clearance necessarily comes first. We could not deal with it at once, as they delayed their answer until the London County Council was on summer holidays. The Local Government Board delayed their answer until the middle of August, when the Council was not sitting. No sooner did the Council meet in November than we replied to the Local Government Board, and we accepted every single one of their suggestions. That was the first week in November. From that day to this we have never got their formal sanction. People come to me, and they say, are you not getting on with the Tabard Street scheme, and why do you let it go festering on?" My answer is that until the Local Government Board approve of the plan we cannot, and we have not got their formal sanction. There is a case of a willing authority, anxious to do their

duty, anxious to spend a very large sum.

The President of the Local Government Board (Mr. Burns): I understand it was sanctioned on the 12th of

Sir A. Griffith-Boscawen: In any case it is four months since we accepted every one of the suggestions made by the Local Government Board. The right hon. Gentleman brought in the Housing and Town Planning Act of 1909, one article of which was to make housing operations easier, cheaper, and quicker than they had been before. The result of this Act has been, so far as this particular scheme goes, to delay it, and nothing else. We go further than merely substituting a defaulters' clause for the present mandamus provision to set up a new Housing Department subject to the Local Government Board; a Housing Commission of experts in housing, one of them to be a man who is an expert in questions of urban housing, another to be an expert in rural housing, and a third to be a medical officer of health. Clause 1 sets up the Housing Com-

missioners, and in Clause 2 we give them very special We say that where the local medical officer of health has failed to represent an area as insanitarysuch failures do occur sometimes, although I agree that, as a rule, there is no finer body of men than the local medical officers of health—the Housing Commissioners may do his duty for him. We also give them a power, which I am sure will be welcomed by the right hon. Gentleman, for the more effective carrying out of the Housing and Town Planning Act of 1909. We say that they shall have the right to take action under that Act in cases where it is impossible to get action taken either by the local council or by four resident householders. I will quote another of the right hon. Gentleman's colleagues. Secretary to the Treasury (Mr. Masterman), who was, I believe, one of the authors of the Town Planning Act, said that there was the utmost difficulty in getting publicspirited ratepayers to take the initiative to bear the obloquy, and to be responsible for the expense of a Local Government Board inquiry. We propose that in future the Housing Commissioners shall be able to do it, and in that way there will be an opportunity of carrying out the Housing and Town Planning Act more effectively.

We propose boldly State aid for housing, to spread the burden over the broader shoulders of the taxpayers. That is absolutely necessary and important, because in no other way can you get this housing work carried out. There is abundant reason for this. As things stand now, if the whole burden is placed on the local ratepayers, poor districts have to bear the entire expense, while the richer districts get off scot-free. Let us see what we are spending money on for national purposes now. In connection with the Road Board we are spending £1,000,000 a year on straightening roads. I do not doubt that that is a very important and very useful matter. But is it not far more important to provide proper housing for the working classes? Would it not be much better to spend the money, instead of on straightening roads, in giving decent accommodation to working people? The Insurance Act of last year provides for the expenditure of £1,000,000 a year on sanatoria. What is the object of sanatoria? To cure tubercular diseases. Is it not far more important to stamp out the breeding places of these diseases? If you spend £1,000,000 a year in getting rid of slums you would do far more good than by merely trying to cure the disease after it has been contracted. I can give examples to show that the slums are the real breeding places of these diseases. A few years ago the London County Council cleared a big area, known as the Boundary Street area, in Bethnal The average death-rate from tubercular diseases at that time in the whole of London was 2.69, but in the Boundary Street area it was 8.5, or nearly four times as great. Take another case—Grotto Place, an area we hope to clear when we get the sanction of the Local Government Board. The average death-rate from phthisis in London is 1.44; in Grotto Place it is 6.10, or nearly five times as great. It would be far more useful to spend money in stamping out the breeding places of these diseases than to come in at a later stage and try to cure the victims. Therefore we propose State aid both for clearances and for house building in the country. We can see no other way of meeting the difficulty.

I want to see the work speeded up, and I say that in such cases where expensive schemes are undertaken there should be power to give a certain amount of State aid towards That applies also to the building of cottages stricts. Where there is a house hunger and it is the cost. in rural districts. quite impossible to build cottages except at a rent which the people cannot pay, unless you are to incur a big loss, you can meet the difficulty only by State aid. We have an example in the Labourers (Ireland) Act. There you have a process of cheap State loans and Government Grants, and what has been the result? Up to 31st May, 1911, 34,370 cottages have been built, and power and money were taken last year to build 6,000 more. The result is, as the Chief Secretary has told us a great improvement in the condition of the Irish people. They are paying in the condition of the Irish people. They are paying now for decent cottages smaller rents than they used to pay for wretched mud hovels a few years ago. The system works out in this way: the ratepayers contribute 6-33rds of the cost, the State 11-33rds, and the tenant 16-33rds.

I know that it will be said that State aid towards housing and building, whether in Ireland or in England, is simply subsidising rents out of public money. But that is done now out of the rates to a large extent—and must be. All we propose is to come to the assistance of the ratepayers and "speed up" the process by devoting a little public money to help the ratepayer to provide these houses where they are urgently needed. I know people say that a better plan would be a general rise in wages. [Hon. Members: "Hear, hear."] I agree. That would be the best solution. But are we going to wait until that takes place, and allow the people to live in these insanitary houses? I say that something must be done at once. Practically nothing is being done now, and that is our reason for bringing in a Bill of this sort at the present time. A Compensation Clause, Housing Commissioners, and State Aid, are the three principal points of this Bill.

We are trying in various ways to cheapen, assist, and smooth the operations of the present Act. Let me give examples. We are trying to make the slum clearance schemes under Part I. cheaper and easier by Clauses 9 and 7. By Clause 9 we endeavour to arrange that evidence shall be received as to overcrowding which will prevent the slum owner getting more than he ought in the case of a clearance scheme. That was always intended under the Act of 1890. It has not worked well in practice. We propose in Clause 7 to cheapen the process of slum-clearing by enacting that where there are opportunities for cheap travel rehousing may take place to a considerable extent, not on the site, but in the suburbs. It will be much better for the people socially, and at the same time relieve us of the fearful cost of attempting the relieving of the working classes in central parts where land is very expensive. To enact Part II.—that is of the principal Act—which deals with the demolition and the closing of insanitary houses, we propose by Clause 8 greatly to facilitate that process. I am told that Clause 8 is likely to meet with strong opposition from the other side of the House because it provides, in the case of the demolition of insanitary houses, that there may be, under certain conditions, compensation given to the owner. People have said that is a clause for giving more money to the slum owner. This particular clause is in the Liverpool Act of 1864, and has proved most beneficial. Experts of the London County Council assure me that it would be of great assistance in London. What does it provide? At present, when you deal with a slum area you can only proceed as a rule under Clause 1-a wholesale and expensive process. In some cases—small areas—you can only proceed under Part II., and here you are frequently blocked by the fact that if you pull a man's house down you leave him control of the site, and there is nothing to prevent him building again, and so spoiling the effectiveness of your efforts. All we here propose is that if a man is willing to enter into a contract never to build again on the site without the $\begin{center} \textbf{consent of the local authority he may} be given compensation. \end{center}$

Mr. Charles Bathurst: I desire to second the Motion for the Second Reading of this Bill from the rural standpoint. One difficulty in rural districts to-day is that the closing order may be made under pressure by rural district councils, followed logically by a demolition order, and nothing whatever be done to provide the houses necessary to replace those that have been removed. The result is that the housing conditions in many villages are considerably worse than they were prior to the passing of the Housing and Town Planning Act.

The second reason is that factories are being set up to a greater extent outside the crowded urban areas than formerly, largely owing to the supposed improved sanitation and healthy conditions in the country districts, and largely owing to the serious burden of the rates in many of our overcrowded urban areas. Just take the last case, the case of a factory put up without any warning in a purely rural district. What happens? There is no obligation thrown upon those who put it up to provide the necessary accommodation for the working classes whom they employ. The result is that overcrowding at once takes place. agricultural labourers, who can only afford to pay low rents, are driven out of the best of the cottages in favour of those who can pay higher rents, or they adopt that pernicious system of taking in lodgers, thereby seriously aggravating the social evils which previously existed. Lately the Local Government Board has issued a White Paper, to one gart of which my hon. Friend has referred. That Paper shows that, excluding the Chester-le-Street improvement for fifty cottages, for which a loan of £11,960 was granted, since the passing of the Act only eight rural district councils have borrowed money for building and reconstruction

purposes under Part III. of the principal Act.

We spend out of the public funds enormous sums to-day, not merely upon our Poor Law, but upon infirmaries, hospitals, and on lunatic asylums, which are very largely filled as the result of the overcrowding that goes on in workmen's cottages, and we are faced at present with a large and increasing expenditure upon the medical treatment of our school children. I venture to say, without fear of contradiction, that no more alarming document has ever been put forward by any public Department than the last report of the Medical Inspection of School Children by Sir George Newman, the medical officer of the Board of Education. This House, and the country generally, have taken too little interest in that report. They have considered too little the causes which underlie the lamentable condition of the majority of our school children—even in our country districts. May I just shortly refer to this Report. We find that no less than 10 per cent. of the children in our elementary schools are suffering from defective vision; 6 to 8 per cent. are suffering from nose and throat defects, which are largely traceable to lack of ventilation and proper sanitation; and 40 per cent. are suffering from extensive and injurious diseases of the teeth; from 30 to 40 per cent., and sometimes more, suffer from unclean heads and bodies, a condition largely due to the dirtiness and unwholesome conditions of their surroundings, and 1 per cent. from tuberculosis in a readily recognisable form. If 1 per cent. is suffering from the disease in that form we may assume that at least five times that number are suffering from it in a form not yet come thus to be recognised. In addition to that we learn that a very considerable percentage are suffering from malnutrition and anæmia, not necessarily due to insufficient food but to impaired or very low vitality. A very large proportion—I will not say the majority of the cases of tuberculosis in this country are not due, as some scientific men seem to think, to the existence of the germs of this disease in large quantities in milk or other sources of infection, but are due to the predisposition and therefore susceptibility to disease resulting from impaired or low vitality of those who suffer from it. The medical officer of the Board of Education winds up his report with these words:

It is to the gradual improvement of the home that local education authorities should primarily look for relief for the special difficulties which confront them

through the malnutrition of the child.

The Local Government Board have also lately published their medical officer's Report, and I think it is somewhat significant of the housing machinery of the Department that, whereas there are 480 pages in that Report, seventytwo of which consist of the actual text of the Report and the remainder of various appendices, only one page is devoted to the housing work of the Department. does that page tell us? It says that in the course of the next few years the house-to-house inspection necessarily preliminary to the effective administration of the Act will be carried out. It draws attention to the fact that in the year 1910 Regulations were issued by the Board pointing out the importance of the appointment by local authorities of district inspectors in order to obtain a complete survey of the houses within their own district. We are not going to see that survey completed, even on the showing of the right hon. Gentleman or his chief medical adviser, for the next few years. Why cannot it be speeded up? Why cannot we have a complete report as to the housing conditions of every sanitary area in the country? How are the local authorities to do the work expected of them?

During the course of the Insurance Bill through this House stress was laid by the Government on the amount of rheumatism which was supposed to detract from the value of the agricultural labourer's life, and it was assumed that the rheumatism was mainly traceable to the man having to work in all weathers in the field. I venture to suggest to this House that the rheumatism, with its subsequent ills, existed very largely owing to the damp condition of the cottages in which these labourers live. I think a very small proportion of the rheumatism from which the agricultural labourer suffers is contracted through active work in the field. Curiously enough, under the existing conditions, the Housing Acts are the least desirable

channel through which houses can be built in country districts. As Alderman Thompson has pointed out—and I would take this opportunity of commending the excellent work he has done in pointing out the conditions of housing in rural districts—really the most effective way of obtaining an amelioration of those conditions is to proceed through the Small Holdings Allotment Act, 1908, under which cottages can be provided under much more simple machinery as an annexe to allotment.

May I ask the House whether they really consider, as has been frequently stated in the past, that the agricultural labourer, under existing conditions, can properly be called the backbone of the nation? When you find—I am sorry to say that even in my own constituency I know cases such as I am about to describe—when you find houses where windows will not open; where there are no means of alternative ventilation, even through a flue; where the walls, even in comparatively dry weather are exceedingly damp; where the doors, through lack of repair, offer no protection against the east wind; where you find, owing to defective guttering or unrepaired roofs, a perpetual damp in the ceiling, and where finally you find a whole family, and possibly a lodger, including the adult members of the family, sleeping together in one room in a condition of promiscuous indecency, how can you reasonably say that where such conditions exist you are providing a valuable asset to build up the manhood of a nation, or that you are justifying the enormous expenditure which is going on to-day to remove the many defects that are traceable to these conditions. We boast in this country of our civilisation, but I venture to say that we ought to hesitate to make any such boast until we cease to rest content with mere palliatives and cures, and get down to the bedrock cause of the bulk of the nation's ills, and do all in our power to remedy them.

Mr. Wedgwood: I beg to move, as an Amendment, to leave out the word "now," and, at the end of the Question, to add the words "upon this day six months."

The arguments which are behind this Bill were the arguments used by the early Fabians about thirty years ago at the street corners. The recommendations of this Bill are the same crude, ill-thought out, economically unsound recommendations that were made in those days. Socialism has cast them off, and they have been taken up by the Tory party and reproduced in this Bill. Let me go a little into details. The Bill opens with a section appointing the usual new department. More jobs, political jobs, of course, more fat salaries for the cadet members of the landed families. The Bill says that a new department is to be set up in the Local Government Board—in the Local Government Board, although the Local Government Board cannot manage the business that it has at present.

This new department is to be composed at the top of three Housing Commissioners. Of course, there is the inevitable provision that a duly qualified medical practitioner is to be one of the commissioners. It seems to be inevitable that if you are introducing a Bill into this House you must accompany it by a duly qualified medical practitioner. Besides that, we have the usual two sociological experts. These three people are to be appointed at a sufficient salary, and to be called commissioners. I think the hon. Members might have avoided the word "commissioners," seeing how much commissioners have been thrown in our teeth during the last few years. It is a fresh move on the part of the Conservative party to introduce more commissioners into the Government of this country. Let me suggest to them that it is not sufficient to appoint three commissioners only. As soon as they are appointed they will require gingering in due course by the appointment of six additional commissioners, as in the case of the Small Holdings Commissioners. This will be an expansible body; you are not limiting the jobs to three, nor do you limit it to the three people in this Bill. A new department means a whole new series from top to bottom of principal clerks, senior clerks, junior clerks, and all the rest of it.
All these jobs will be created by a party which has been suggesting that we were corrupt politically, because we were creating so many jobs, yet the best they can do is to offer us a Bill like this, making more jobs. These new commissioners are apparently to go round on a sort of fishing inquiry to see to what extent there is likely to arise in the district of any local authority any need for improvement schemes. They will not have to go far.

We come on to Clause 2, which gives beautifully the whole interference with the local authority that is to be put into the hands of the new autocracy. The Housing Commissioners may at any time make representations The Housing to the local authority. You observe it is not the Local Government Board, but it is the autocratic Housing Commissioners themselves, without any Order from the Board or anybody to exercise a check upon them. I hope the hon. Members have consulted the county councils upon this question. If the local authority does not do what it is told, action may be taken upon the report of the Housing Commissioner, and the action that is to be taken is that the work is to be carried out by the Local Government Board, of course over the head of the local authority, and instead of issuing a mandamus-a far more difficult form even than the mandamus to put into force—the Local Government Board are to levy local rates through their own officials in the locality against the will of the local authority. Of all the wild schemes of bringing pressure to bear on a local authority this must be the wildest. Is the hon. Member aware that at present the Local Government Board and the Board of Education have satisfactory means, if they like to use them, of bringing pressure to bear on local authorities by withholding Grants Here you are proposing that you should not only levy a rate, but actually make the rate, and say what is to be assessed upon. All I can say is, let them try and see what the local authorities will say. If all that machinery for making your housing Acts work has failed, is it not about time that we dropped this series of Housing Acts—1890, 1892, 1893, 1899, 1903, 1906, and 1909? How many more do you want before you will be convinced that it is impossible in this way to get decent housing for the people of the country? Then we pass on from that particular dodge to deal with overcrowding to the next dodge.

In Clause 5, you are increasing the power of the local authorities to buy and to job. It seems to me it is inevitable whenever the Tory party take up this question of the land that they should deal with it from the point of view of seeing how it is possible to secure the maximum of compensation for the owner, the maximum amount of interference with everybody, and the minimum result to the community as a whole. We have a scheme under Clause 8 later on for compensating these owners of property. I think it was the right hon. Gentleman (Mr. Joseph Chamberlain) who said, after he had gone over to the other side on Home Rule in the 'nineties, that a man who owned bad houses should be treated like a man who owned bad meat, and should have his property destroyed for him, and here you are proposing for the first time not to carry out the demolition orders which you are allowed at present to carry out by law, but to pay compensation to the owners of the houses you are proposing to destroy, if they promise not to put up new houses on the site of the land. You can at present destroy the property when it is in an insanitary, rotten

condition without having to pay them for it.

Sir A. Griffith-Boscawen: So you could if this clause passed. It only says if you like to give them compensation on the condition that they will not build again you can do so. It does not take away from any power which exists at present at all.

Mr. Wedgwood: I beg the hon. and gallant Gentleman's ardon, it does. It enables them to get higher compensapardon, it does. You say the local authority has the option of paying, therefore the property is of more value than it otherwise would be, and the owner will not let it be pulled down because he will now have by Act of Parliament an opportunity of getting compensation which he had not before. I come to Clause 6. For the purpose of carrying out any particular improvement the local authority may relax any by-laws. I am thankful that there is at least one clause in the Bill of which I can heartily approve. is one good thing in the Bill in respect that you are proposing to pass a clause which will enable local authorities, with the consent of the Local Government Board, to smash up previous Acts. You are enabling the Government to untie the knots which you yourself have tied in previous I am not at all certain that if that one clause had been brought in by itself it would not have passed through the House with acclamation, because it would undo many of the rotten Acts which were passed in bygone days. Clause 7 is one which I cannot commend. I would like to ask the hon. Gentleman (Sir A. Griffith-Boscawen) who, I presume,

drafted the Bill, to say who are the people described as the working class who are to have cheap travel provided for them to enable them to live at some distance from their place of employment? I wish to know who the working classes in this country are. I hope we are not putting people into their different castes and providing legislation for them. Why do you not make the working classes wear a distinctive uniform, so that you can pick them out at once? It is always legislation made by the good, kind people on the top for the working classes, as if the working classes could not be trusted to legislate for themselves.

Clause 9 is really most interesting. The whole difficulty in the way of housing of the working classes under the Acts passed between 1890 and 1909 has been the difficulty of dealing with the compensation question, and each Act that has dealt with it has done so in a different way and by different machinery to see what compensation should be paid to the owners of rotten property. If you trace out the schemes by which compensation is to be awarded, they all with one accord come back to the Lands Clauses Act of 1845. If there is one principle rooted in the Conservative party it is that there must be no scheme that gets away from that Act, and consequently we see different schemes introduced so that compensation shall be paid, though not on so excessive a scale as in the case of railway companies. Clause 9 of this Bill is another modifying link in the chain to give the victim a chance of breathing a little more freely, if he cannot get away. The difficulty of hon. Members opposite in devising schemes whereby plunder can be got out of the people is that a general valuation of all land and property in the whole country is being made, so that it becomes increasingly difficult to invent reasons why a special class should be treated as a special case which ought to have special legislation accorded to them

You would have thought that, in introducing a new Housing Bill and fixing what compensation is to be paid to the landlords, some regard, possibly a passing notice, would be had to this general valuation, and that the arbitrator would at least be asked to look at it, if not to take it as a They have taken the old scheme of basing compensation on rental. In the old Acts passed on the question of the housing of the working classes, it struck the promoters that it was rather unfair to give additional compensation where people were huddled together, ten families in a house, or where the landlords got additional rents owing to the immoral character of the inhabitants, and they decided not to take the full rental as the basis, but only the rental that would have been got if the property had been used in an ordinary and decent manner. Hon. Members who introduce this Bill have inserted Clause 9. It throws the onus of proof on the owners, and so far that is a slight But why improvement on the existing state of affairs. Why have not take the valuation and have done with it? this special class of arbitrators? I think a new vested interest is going to be set up under this Bill—a class of arbitrators for the valuation of land. You have at present one system of arbitration of lands taken by railway companies, another system in the case of the compulsory appropriation of land by the State, a third system for the work in connection with small holdings, and now you have a fourth system in this Box. have a fourth system in this Bill. I suppose it is within the wit of man to invent a few more systems of arbitration to decide what compensation is to be given to landlords. I tell you there is one straightforward way and that is to go to the new Doomsday Book and get it out of that.

I come now to the real kernel of this Bill—Clauses 11

I come now to the real kernel of this Bill—Clauses 11 and 12. These are the clauses under which the money is to be found. It is to be found by the ordinary taxpayer, and where is it to go? Part of it into the pockets of the Housing Commissioners and their Department, and the rest of it is to go as a subsidy for the building of cottages in the country and letting these cottages at charity rents. You are going to provide half of the cost of building the cottages. What will be the result of providing the local authorities with the half of the cost? The result will be that local builders will be unable to compete with the

local authorities.

The local authorities building houses at half-price would prevent anyone else from building them, and this would destroy private enterprise altogether. You will have the parish council employing the parish architect and the parish clerk of works, and building their own cottages and letting them at charity rents, all out of the money of the taxpayer. Hon. Members opposite are anxious to perpetuate the system of allowing labourers to live in cottages at 1s. a week. The Seconder of this measure pointed out, quite rightly, that it was an iniquitous system, yet here in this Bill you are proposing to perpetuate that state of affairs.

Mr. W. Thorne: Hear, hear.

Mr. Wedgwood: The hon. Member for South-West Ham thinks that cottages let at charity rents are good for the working classes. Let me tell him that this system of charity rents is one safe way of driving down wages in this country.

It not only affects the people who live in these cottages, but it affects the whole of labour, whether living in these cottages or not. If you provide these people with the opportunities of getting houses so cheaply as that they will be able to undercut the wages of other people and drive down wages, so that it would not only ruin the particular people in those houses, but the whole of labour. Surely hon. Members opposite, if they do not know anything about political economy, have heard something of the economic history of the country, and they know of the system under which wages were assisted out of the Poor The old Poor Law was repealed as long ago as 1835, and the main ground of the appeal was because of the iniquitous system which was introduced by good and wellmeaning people, like themselves. They found that wages were no longer adequate to support the agricultural labourer; they found that the price of food was rising and that the agricultural labourer was starving; and the parsons and magistrates devised the system which allowed the wages of the agricultural labourer to vary with the number of his family and the price offered, and they were thereby enabled to pay wages out of rates. Here you are proposing, seventy or eighty years later, to do exactly the same thing, to assist wages out of the rates and taxes; and the result can only be ruin to the working classes.

This measure shows up Tory finance and economics in its very best method. Section 15 has nothing whatever to do with the rest of the Bill, but deals with an Act of Parliament passed in 1899—the Small Dwellings Acquisition

Act.

This preposterous Act, that was never acted upon, only allowed the local authority to advance up to four-fifths of the value of the ownership. That is more than an ordinary bank or private person would advance, but still it is not so bad as it might be. Hon. Members opposite now propose that 90 per cent. should be lent. The original Act only allowed a man to be assisted to purchase his own house; hon. Members opposite now propose to extend it to a shop as well. I do not know what the definition of a shop is. It is not given, but I presume it covers a certain number of trades. I ask hon. Members on what ground do they justify the financing of some trades and not of other trades.

On page 8 of the Bill an even more beautiful example of Tory finance is given. The original Bill says that the man who borrowed the money had to repay the interest and capital within thirty years. In the amended Bill it merely says instead that the annual or half-yearly payment shall not exceed by more than 20 per cent. the net rental value of the house for the period in respect of which such payment is made. What does it mean? If the net rental value is low, the actual repayment, the actual 20 per cent. must be less than the interest on the capital sum advanced, it is inevitable that the man, so far as paying off his debt to the State, would either run into bankruptcy or insist on having the loan written off in the long run, and written off without being repaid to the State at all.

Just think of a financier coming forward and proposing to do away with the only check upon exaggerated and extraordinary loans, by putting into the Bill such a provision as that which it contains. Under Sub-section (c) of Clause. The rate of interest is determined at 3 per cent., which the borrower has got to pay. The Government rate of interest to the local authority is 3½ per cent., and the local authority would lose half per cent. This is called business—Tory democracy and Tariff Reform finance. That is not the worst of it. This is only to lend money, so far as local authorities have power to lend money, to people who want to own the houses they live in. But the promoters of the Bill have made a new change which was even more interesting from the

point of view of sound finance. Under the sub-section I think you will find that the local authority has power to accept the transfer of other people's mortgages and letting those people have the money at charity rates of interest. What a system of jobbery that would lead to! A man who has borrowed at $4\frac{1}{2}$ per cent. from a building society would have a chance to get his mortgages at 3 per cent., and he would ask the local authority to let him have the money on his mortgage, and he would pay off the building society.

I should like to hand this Bill down as a type of the sloppy Fabian legislation of the mid-Victorian era. There my interest in it ceases. My opposition to it is not an opposition to fallacious popularity-hunting detail. It seems to me that there is something fundamentally wrong with the Bill. It appears to be a Bill for satisfying the consciences of the intellectual and refined classes rather than for satisfying the just claims of the workers. Have we not had enough of the kind attentions of the rich intellectuals to the placing and ordering of the lives of the lower orders? Would it not be as well now to cease our well-meant efforts to stable and groom them properly and give them a little justice instead? Let them get their higher wages, and they will look after their own homes without your interference.

This Bill, even this type of Bill, is out of date. Will nothing but an operation for cataract enable you to see the world as it is now? They are not asking you for the comforts of the kept serf; they mean to get the wherewithal to be comfortable in their own way. Very kindly and sympathetic speeches have been made by the Mover and Seconder—such speeches as have been almost of common form at meetings of the Christian Social Union or at the annual gathering of the League of Poor Brave Things at any time during the last six years. They bubble over with sympathy and sentiment, and the cry is to have "something done"; and when it comes from priests and mission workers one accepts it at its full face value. After all, devoted priests and mission workers, ministers and district visitors, do go in and out of the feetid dens that we call houses; they do speak kindly to the child whose head is full of vermin; they do try to cheer the bullied drudge that is called a wife; they do know the smell of the place where the worker may enjoy his out-of-work leisure. They are so near to the horrors that any scheme, any plan, may be begged for.

If you really are bent on legislating to get better houses ere is only one sound way of doing it. The question is how there is only one sound way of doing it. The question is how much you want it, because the way involves a sacrifice, not a sacrifice out of working men's pockets, but a sacrifice of a few upper-class privileges. If you really want to see cheap and good houses to the extent of making such a sacrifice, you must do as you did in 1846. When you wanted cheap and good bread, you took off the Bread Tax. Will you now take off the House Tax? At present, when the rates amount to 10s. in the £ that equals a 50 per cent. tax on every new house. Take off that tax, remove the rate from the house, and then see whether you do not get cheap and good houses. Go further, and do not only take off the rate from the house, but put a stop to the privilege which people at present enjoy of keeping back land which is wanted for building. Stop that privilege by putting a substantial tax and a substantial rate upon the value which they ask for their land, and which they keep back until the building trade is willing to buy. In that way you would break down the land monopoly, you would let houses be built freely, and you would encourage building throughout the length and breadth of the country, instead of spasmodically here and there dealing with a particular slum area. The Mover of this Bill said, and said rightly, that when a slum was cleared and decent buildings put up the death-rate went down, and the infantile death rate particularly, and that the criminal records changed for the better. Yes, but does he not know that when you clear a slum area the people are merely driven into other districts where there are worse slums, so that we do not do away with overcrowding. The whole problem can only be tackled when you allow free expansion We want to put a stop to those bad laws of enterprise. of the past which strangled building, and are strangling building enterprise to-day, and which were made by landlords for the benefit of landlords.

Mr. Dundas White: I beg to second the Amendment. There are many on this side who believe that the problem can be solved in a business way and on a perfectly sound economic basis if we get rid of the evils which at present prevent what I may call its natural solution. In the first place, whenever you want to build houses, whether in the country or the town, you come up against the difficulty of getting land at a fair price to build them upon. time ago I went rather fully into this question and gave a good many instances in which I compared the rating value with the price which was asked when the land was wanted for various public purposes. There was one case in Northumberland in which some agricultural land was wanted for a school. That land was being rated at an annual value of 27s., and the price when it was taken for a school was, I believe, £700. I could give even more striking instances than that, but that is the first difficulty, the difficulty of getting the land. So much has to be paid for the land that when the house is built it is impossible for people to afford the price. We want to get land at something like a fair price. There are many of us who believe that the best way to do that is to adopt as the standard of rating the market value of the land, and to rate the land according to its market value, whether it is used or not. If that were done there would soon be a great deal more land available for building houses as well as for other purposes, and with the increase in the available supply the rents and the price would come down to a natural level, and would give, so to speak, the foundation for building houses. Again, as soon as a house is built, you are faced with the rating difficulty. Up goes the rent, because the house is taken into account in the rating. We want good and healthy houses for our poorer classes, who suffer so much through the want of them; but the better you build the higher the rate, and the more your efforts are penalised. Surely the fundamental thing is to remove both those difficulties, to unrate the house. and cause the rate to be placed on the market value of the

land, whether it is used or not.

We talk of congested areas. The theory is that a congested area is an area where there is much people and little land. The fact is that a congested area is an area where there are few people and much land, but the people cannot get at it. We want to enable them to get at it, and we say that the root of the housing problem lies in enabling the land to be obtained at a fair price, and to have free trade in building. Of all the trades we have the building trade is probably the most languishing, because the houses are penalised by a load of taxation in a way in which nothing else is. There is no trade in which the load of taxation is so heavy. We would appeal to hon. Gentlemen on the other side as well as to hon. Gentlemen on this side to give whatever aid they can to remove those taxes on the buildings, which is one of the most active causes of overcrowding. Of course the wages difficulty arises. It may be said that the difficulty is low wages. One way to make low wages go further is to facilitate building in the way I have suggested. The other way is, and they can both be done at the same time, to increase the oppor-tunities for labour. The rating problem, like the housing problem, has its root in the land problem. The same conditions that check our housing also check the development of our factories and workshops and various industries. You find the same fundamental difficulty of getting the land, and there again, when you build, the more wholesome and more healthy your factory, the higher the assessment and the heavier the rate, and British industries are penalised. As Sir Henry Campbell-Bannermann said in one of his last speeches, the present system of rating That is a operates as a hostile tariff on our industries. tariff which we would seek to remove as soon as we possibly

The same thing applies to agriculture. The hon. Member opposite (Mr. C. Bathurst), who speaks with great knowledge of agriculture, knows as other Members know, that this is the case. Suppose a man reclaims a bit of moorland and develops a farm. As soon as he puts up farm buildings or makes various other improvements, they come within the scope of the rate-collector's ambit, and he is rated on them. British agriculture has never yet had a fair chance. I believe that in this country, if those who work the soil could get access to it on fair terms, and a free course could be given to agricultural as well as to industrial improve-

ments and to the building of houses, British agriculture would develop in a way it has never yet done. Proposals of this character have already received recognition from hon. Members on the other side. For instance, I may quote the Noble Lord the Member for Hitchin (Lord R. Cecil) who, in opposing the Land Clauses of the Finance Aet, said:—

I quite agree that a large number of hon. Gentleman of Conservative opinion have pledged themselves to the Taxation of Land Values, but what for? As a substitute for our existing system of rating, which is a

perfectly easy and rational proposition.

That is the easy and rational proposition which is made from these benches to-day. That is the true line of solution. I do not say it will do everything; many other things are necessary; but we go on the simple principle of first things This Bill would tend rather in the opposite direction. Take, for instance, the Grant of £500,000 annually towards the better housing of the people. How much of that is to go in the purchase of land at its present high price? The way to bring rents and prices down to what they should be is to increase the available supply. You will do that only by saying that the people who hold the land without using it shall be rated on its market value nevertheless. But if you say to those who are now holding up the land, "We will exploit the taxpayer in order to get you the price that you ask," the result will be that, while you may secure that particular piece of land, you will strengthen the hands of those who are holding back land all over the country, and ultimately, instead of helping, you will hinder the getting of land on fair terms. From all these points of view it seems to me that this measure is most undesirable. It does not help forward the solution; it postpones it. It turns men's minds from what the real solution is, and I believe that in practical working it would make that real solution more difficult of realisation than I have pleasure in seconding the Amendment.

Mr. Sutton: I would like to give a few instances of how the housing question affects the great city (Manchester) with which I am connected. Within half a mile radius we have practically 1,996 houses, with 9,264 persons living in them. It was ascertained by the local authority some little time ago that 1,619 houses are occupied by one family, 377 by one family and a lodger, 128 by one family and lodgers, 167 by two families, seven by five families, and four by six families, so you see the houses there are very much overcrowded. The death-rate in that district amounts to nearly 30 per 1,000. The houses contain four, five, and, in some cases, six rooms. are what are termed "farmed" houses. Some of them A person takes three or four of the larger houses and lets them to a number of families. He is the tenant of the house, and he makes a certain amount of money out of the families. The district is overcrowded, and there are many living in these houses who ought not to live in them. Altogether, on one acre of land in this district there are 137 persons. I believe the House will agree that that is altogether too many. The quality of the people is such that 575 of them are in receipt of 20s. per week, and the local authority, in attempting to pull down what is practically slum property, are in a very difficult position indeed. They must either build tenements on the same land, and it will be seen the area is already overcrowded, and we believe that tenements are not liked by the tenants, or they must go outside the city and build cottages there. There is a difficulty in going a distance away from the area where the people at present live. Some hundreds of them work within a half-mile of this slum area, and they are unable to pay tram fares to go outside the city. Moreover, if they go outside the city it means the raising of rents on account of having to build property outside.

The municipality is in a very difficult position indeed; in fact, the small housing schemes which they have put into operation already cost nearly £16,000 per annum, and that has to come out of the rates. It has already cost them £53 per person and £193 per house for the demolition of slum property alone. Therefore, as they have a loss equal to nine-tenths of a penny on the rates, the municipality is very reluctant to continue this housing scheme, and the only thing in my mind is to do as you have done in Ireland and make a Grant of money to help people to live in decent houses. That can only be done

by a National Grant, and I do not believe half-a-million is going to do very much. It is only an infinitesimal amount to be distributed among the different industrial and urban areas. I believe if a housing scheme is going to benefit the working classes of this country at all, something far more than half-a-million of money will have to be granted from the Treasury.

Mr. Booth: My own opinion is very clear. It is that this measure will not contribute one iota to the solution of the problem that hon. Members have been seeking. It is the old idea of a dole. Directly you get a social problem that taxes the brain, industry, energy, and loyalty too much, one immediately looks to the State for

advice and to the State for money.

What is the foundation principle of this measure? Lack of confidence in the public authorities of the country. Big and little alike, county and parish, they are all to be swept away. Their powers are to be taken away at the bidding of three Commissioners. I am not at all sure that these three men could cover the ground in their lifetime. Apparently the Bill contemplates that they shall act together. One is to be a doctor, one an urban expert, and the other a rural expert. Surely the idea of having three distinct characters as Commissioners means that we are to have the combined wisdom of these three. are to look after 2,000 medical officers of health. I say that if we undermine the immense and right powers of medical officers of the country, we shall be making a retrograde step. That is one of my principal objections of measure. The only hope we have is that the independent medical men in the various districts are strong-minded enough and loyal enough to the ideals of their profession that they will state what is required. But if we remove the responsibility from them and put it on to three State officials who come from Downing Street or Whitehall, I think we shall be taking a step backward. What was the whole contention of the Seconder of the Second Reading? He summed it up in one phrase, which was a delightful phrase. He said that what he wanted was pressure from outside. That is to me the most melancholy and pessimistic utterance I have heard since I have been a Member of this House. When we lose faith in the manhood of this country and the ability and determination of the men in their own localities to grapple with the evil, and when we come to rely on State intervention and State prodding, then is our doom as a nation sealed. The way to deal with the problem is not by a bastard Socialistic measure such as this. There are two courses open. One is the drastic reform of the position of land-owning and of rating and taxation. No one can quite conceive what would be the effect upon the congested districts of this country if property were freed from intolerable burdens, and if the increment due to the action of the community was restored to the community.

I represent a borough (Pontefract) which sadly needs better houses, and I looked to this measure with a great deal of eagerness, and with a desire to see in it some message of hope for my constituents, but I have found none. I do not consider that this would lead to the erection of one single house in the whole borough of Pontefract. What does it amount to? It is a dole, I estimate, of about twopence a head to our constituents. The right hon. Gentleman (Mr. Bonar Law) has told us that the working man does not want charity but work. I am not quite so sure that I understand what is the meaning of that occult aphorism, but at the same time I would very much prefer open assistance from the State, repeated and regular, that a man can rely on, to the spasmodic intervention of a three-penny-bit once a year, such as this Bill provides.

I cannot understand how the members of the Labour Party, with their huge programme, and with the heavy task they have undertaken, can admit principles like these to be incorporated in the legislation of the country. They hope to do a great deal in the way of social reform by some of the measures they propose, and while they have more faith than I have in some of their schemes, I must say they have no more sincere admirer than myself of their motives. If they wish to tackle the question of monopolies, how can they do it by rearing up obstacles in the way of providing compensation to vested interests. I do not wish to treat large interests badly, but we are devoting this money to compensate people for having property

so bad that it has to be condemned. I say we are introducing here a principle which I for my part cannot possibly support. I do urge in the interest of the working classes that hon. Members should think twice before they give

their sanction to such an atrocious principle.

Mr. Lansbury: The reason I support the Second Reading of this Bill is that it contains, in my judgment, two good principles. One is that we are to have set up here in the centre an authority to see that things are done in regard to housing, and the other is that we are to have national money to help do them. A good deal of objection is taken to the proposal to buy out the owner of slum property. I should have thought everyone acquainted with housing schemes and questions affecting housing was quite aware that up to the present we have had to do that. No one has yet proposed that we should take away from the slum owner his property without compensating him for it. I will vote for a Bill to that effect if the hon. Member for Pontefract will bring one in, but I doubt very much whether the President of the Local Government Board would support such a measure. I am perfectly willing to support a Bill with that object, or I will support an Amendment to this Bill to the same effect. Speaking for a district which badly needs housing, I wish Parliament would carry out the proposition of the hon. Member for Newcastleunder-Lyme (Mr. Wedgwood) to raise the money and then re-house the people under decent conditions. Get the money in the manner he suggests, and let it be spent, not by private people, but by the municipalities. It is of the greatest importance to see that children, women and men are living in decent homes first of all. I believe that that is the most important thing in life, and it is because I believe that, not because I agree with all the details of this Bill, that quite cheerfully I shall go into the Lobby in support of the Second Reading.

Mr. Burns: I ask the House on this matter to be very careful about following the advice of gentlemen who have hearts of gold and heads of quicksilver, because it is so generous to be philanthropic with other people's money, and it is so easy to ask for a dole of half-a-million to-day, to be followed by a million next year, and a million and a half the year following. But this Bill has not been advanced on its merits so much as it has been advanced as a medium of making what I think was a totally unjustifiable attack on the Housing Department of the Local Government Board. I have a right to speak and to say that you have no right with the Housing Act of only two years ago, before its roots have been in the ground long, to pull up those roots to see how far and how fast it has grown. suggestion was made by the hon. Member who moved this Bill, and who made an attack which was as ungenerous as it was unjustified, and poor compensation to myself, who for the Tottenham, Rotherhithe, Tabard Street, and Grotto Place schemes have done everything within my power, and, as well, to accelerate the speed of housing reform in London, and have lost no opportunity of helping the hon. Member and the committee over which he presides.

When the hon. Member says that nothing has been done for rural housing, I can only say that, apart from repair work under Part III., and in the matter of new houses within the last three years there have been 13,000 representations made to rural district councils. Of that number 9,000 were in the last year. For closing, demolition, and repairs, over 20,000 separate actions have been taken in the rural areas under this Act in the last eighteen months or two years. So much for the suggestion that nothing has been done. The next point made by the hon. Gentleman the Member for Dudley and supported by the hon. Gentleman the Member for Wilton, was to the effect that it was perfectly true that some new houses, comparatively insignificant in number, have been built in the rural areas. "But what," they say, "is the good of them when you have closed 1,344 houses?" That is not the fact. The real fact is that 1,344 closing orders were issued. Of these, instead of the property being demolished, as was suggested, with the exception of 126 the rest have been put into a condition of habitable repair. The 126 have been demolished.

I warn the House of Commons that, so far as I am concerned, the day the commissioners come into my Department, that day I walk out, and I will tell the House why. The only way Parliament can act is through the local authorities. We have got 25,000 local authorities, large and small, in England and Wales. Increasingly the local authorities are suspicious of commissioners, and we find the more you supervise them the more they mistrust you, the more they suspect you, and the more they are jealous of you; and the result is that the extent to which they are over-inspected by independent housing commissioners is the measure in which they neglect their duties which they would do cheerfully and efficiently without the interference of those commissioners.

Let us assume that I have a purse like Fortunatus,

Let us assume that I have a purse like Fortunatus, and I could give half-a-million, what would be the good of it to deal with this problem? There are no less than 1,250,000 men in the United Kingdom engaged in the building trade, and over £100,000,000 in wages or profits are taken by masters and men. What is the good of half-a-million, which is less than half of 1 per cent., on an industry that employs so many men and so much capital?

Mr. W. Thorne: Give us a bit more.

Mr. Burns: The hon. Member for South-West Ham said give us a bit more. Where is it to come from? From dear sugar? [An Hon. Member: "No, from the Income Tax."] This has to be given at once, and it will have to come from the heavier taxation upon the charwoman and the poor workers in South-West Ham on purpose to give subsidies to those working on high wages in the tinplate industry or to engineers or colliers getting from 5s. to 10s. per day. It is a monstrous proposition, and unjust to the very poor. Besides that it is bad finance, just as ethically it is unjust to those who have to find the money.

When the Progressive party, from 1889 up to 1906, proposed that public money without any subsidy from the State, without a charge on either rates or taxes, should be used to build houses to cover the cost of erection, maintenance and repair, the rents to cover all outgoings, hon. Members of his party said, "Oh, this is competition with private enterprise and it will prevent houses from being built." There are about 50,000 tenants now actually in All this has been done through the rents of the tenants themselves. I am glad to say that for the eighteen years I was chairman of the Labour party on the London County Council we all of us took the line that charity rents through rates or taxes were nothing less than a bonus to employers in aid of low wages, and would be used and exploited by unscrupulous employers of labour to that particular end. A Grant will not touch in a practical form either rural or urban housing; it will do more harm than good; it will be an assistance to landlords and a bonus in favour of low wages, and it is not necessary in towns and cities and rural districts where they are building on economic lines.

Sir A. Griffith-Boscawen rose in his place and claimed to move, "That the Question be now put."

Question, "That the Question be now put," put, and agreed to.

Question, "That the word 'now' stand part of the Question," put accordingly, and agreed to.

Original Question put, and agreed to.

Bill read a second time.

Motion made, and Question proposed, "That the Bill be committed to a Committee of the Whole House."—[Mr. Booth.]

The House divided: Ayes, 129; Noes, 158.

The Liberal and Labour Members who voted with the majority included Sir J. H. Bethell, W. Brace, S. O. Buckmaster, S. Collins, F. Goldstone, R. V. Harcourt, J. Keir Hardie, A. Henderson, J. Hodge, W. S. Glyn-Jones, F. W. Jowett, G. Lansbury, Rt. Hon. T. Lough, J. R. Macdonald, J. Martin, P. Morrell, T. Richardson, G. H. Roberts, A. J. Sherwell, Albert Smith, H. B. Lees Smith, P. Snowden, J. E. Sutton, W. Thorne, H. A. Watt, A. F. Whyte, T. Wiles, Sir J. H. Yoxall.

Land Values

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NOTES OF THE MONTH.

Parliamentary Debates.

We publish with this issue a Supplement reporting discussions in the House of Commons on the Small Holdings Act, Rural Housing, Cottage Homes and Municipal Land Purchase. These reports contain much valuable information to students of the land question, and show that economic and social problems have not been altogether set aside by the political issues that are claiming first attention in Parliament to-day.

On the third reading of the Consolidated Fund (No. 1) Bill, Mr. Bathurst pointed to the anomalous position in which County Councils found themselves owing to the different attitudes of the various Government Departments in respect of loans made to local authorities for the purpose of providing land for small holdings. Mr. Runciman admitted the difficulty in bringing the various Departments into line, at the same time giving it as his opinion that the Sinking Fund charge, so far as it is due to land, should not be borne by the small holder, and only such charge on the buildings and other things should be borne by him as is equal to the amount exhausted during his tenure. The debate provided Conservatives with an opportunity to urge their case for peasant proprietary. Their solution was to charge the small holder with the interest on Sinking Fund and enable him to become owner in course of time -that is, to pay in instalments for the freehold of land which has already been purchased at monopoly prices by County Councils. This disastrous policy would only be a degree more unjust to the land user than the policy the Government have themselves adopted in "acquiring" land for the small holder. This debate was upon a matter of administrative detail, but it has only helped to reveal the futility of any attempt to settle the land question which leaves land monopoly free to put every obstacle in the way.

Rural Housing and Cottage Homes.

The Debates on the 3rd and 12th April were fruitful in admissions from both sides of the House of the deplorable condition of housing among the poor. The homeless labourer, like the unemployed man, is to-day on the doorstep of the politician. Even the Conservatives recognise his existence, and are using him to try to foist on the country their policy of municipal charity and State grants, which is found embodied in their Cottage Homes Bill and in their recently introduced Housing Bill.

The undisguised plan to build and supply cottages at less than cost was too much even for the President of the Local Government Board. His suggestion to the House was that "they should join in criticising in the proper quarter the low standard of wages paid to agricultural labourers of 13s. to 16s. per week instead of coming to Parliament for a bonus to landlords who did not always do their duty, and to farmers who did not always pay economic wages on which the labourers could sustain themselves. They could do more for rural housing in the next twelve months if they got the wages raised only 1s. a week than they will do by supporting a cadging organisation on the part of either farmers or landlords." And yet in the same speech Mr. Burns said, "I need not tell the House that from 1906 to 1910, on much smaller schemes and more on rural housing than previously, £448,000 in loans had been sanctioned by my department, but better still in 1911, and in the three months of 1912. £245,000 had been sanctioned in that fifteen months." It is a strange boast to make in view of his earlier statement, for have not these loans the very same effect as a grant from Parliament? Money raised in this way filters just as surely into the pockets of landowners as a State grant does. Its use for the purpose of buying land raises the level of rent on all sides, strengthens the power of the landed

interests, and renders agricultural labourers and others more and more dependent on the goodwill and charity of the local authority and the State.

Municipal Land Purchase.

On the 19th April, the second reading of the Land Acquisition Bill was taken and the debate was talked out without a division in a listless House. The Bill is designed to enable public authorities to purchase land at a price based on the new Finance Act valuation, and not merely for specific and immediate, but for general and future purposes. The objections to the measure were ably stated by Mr. Wedgwood; they will be found in the report of his speech in our Supplement. As he said, it is not the land speculator but land speculation itself that must be condemned, and whether the process of ripening is carried out by the local authority or by a private landlord, it is equally bad in either case.

The experience of such cities as London, Glasgow and Aberdeen have demonstrated that municipal land holding is only a delusion and a snare. Mr. George Barnes, who supported the Bill, quoted Glasgow's success in acquiring land out of the Common Good fund; but if he had been acquainted with the evidence given before the Select Committee on the Land Values Taxation (Scotland) Bill, 1906, on this typically unfortunate experience in municipal land speculation he would have hesitated before using it as an example to be followed by other towns. Most of the land bought for "development" purposes has remained vacant for many years, the Corporation finding it impossible to feu or sell it. In London, Mr. Tasker stated at the London County Council meeting on the 5th March, £210,000 a year was being paid in the shape of interest with regard to land from which they got an income of £154,000 a year. To-day they had land valued at £3,100,000 producing nothing, and they were losing £93,000 in interest on money borrowed for the purchase of land.

There is no purpose in municipal land purchase for future requirements unless the land is parted with again at a higher figure. Speculation intervenes induced by a gamble with public money. So far as the individual citizen is concerned the land might as well have remained in the hands of private owners. For vacant land, whoever owns it, has its counterpart in high rents and rates, overcrowding, restricted opportunities for employment, and low wages.

Government Approval.

The most noteworthy feature of the debate was the declaration by Sir Rufus Isaacs that the Government accepted the principle that local authorities should have the right to buy land in anticipation of their requirements. As Mr. Wedgwood pointed out, this attitude helps to explain the passage in Mr. Lloyd George's speech on the 2nd April, that the valuation would be available for the readjustment of local taxation and "for equally important public purposes of another character." Do these other "public purposes" include powers to public authorities to buy off landowners and to embark on extensive development schemes? We honestly hope not. They can never come before the country and pretend, after all their statements to the contrary, that this is what was meant by land reform. Local authorities have other means of overcoming the power of those privileges which strangle their growth and development, and they only ask they may have the right to apply such means. The Government will try in vain to shunt public opinion in another direction, for the public is too well informed to allow the valuation to be used for any other purpose than as a new standard for rating and taxation. It is a weapon which can and will be used with effect to put an end to land with-holding and compel landowners everywhere, on pain of paying sweetly for the privilege, to allow development of every kind, whether municipal or industrial to proceed.

Slums-A Bold and Wise Proposal.

Mr. R. L. Outhwaite's admirable article on Glasgow Slums, which appeared in the Daily News of the 9th April and which we reproduce in another column, is a heartmoving picture of the ravages of land monopoly in Scotland's commercial and business centre. In Glasgow, perhaps, the slum evil is seen at its worst, not excepting the East End of London; but on the other hand, Glasgow is the city that has done most and is doing most to call attention to the root cause of poverty and bad housing and to demand measures for relief. For a generation past Glasgow has led the municipal fight for the rating of land values as the only real solution to the slum problem, and once again is making a strenuous call for support in demanding powers from Parliament to tackle the question on these lines.

Mr. Outhwaite's article is opportune and will do much to focus attention on the action taken by the Glasgow Corporation. We appeal to our friends and supporters throughout the land to follow his fine example. Although we cannot all get special articles into the newspapers, we can write "letters to the Editor," we can talk to and interest our friends, we can tackle town and county councillors, we can raise the question at public meetings, we can distribute literature, we can get subscribers for Land Values, and in a hundred and one ways we can give a helping hand in the campaign that the Corporation of Glasgow has inaugurated.

Referring in an editorial to Mr. Outhwaite's article, the London Star, on April 9th, said :--

The cause of better housing for dwellers in great cities is likely to receive a considerable impetus through the campaign initiated by the Glasgow Corporation in favour of rating urban land. While London, the metropolis of the United Kingdom, lies supine in the hands of the ground landlords' organisation, Glasgow, the second city, has moved forward with this bold stroke against the monopoly which is throttling the growth of healthy town life. . . . The 1909 Budget only touched future increment, but it showed the way, and our practical Scottish friends are applying the principle to present rating. The Corporation have found how the exorbitant demands of ground landlords, based on a value which is created absolutely by the community, has hindered street widening, workmen's dwellings, and other necessary public improvements. . . . Exactly the same evils exist in London, and for the same reason. The Glasgow Corporation are inviting other rating authorities throughout the country to petition Parliament in favour of the Corporation's Bill legalising the levy of a rate for local purposes on the valuation of land. We shall watch with interest the action which the L.C.C. Moderates will take when this bold and wise proposal reaches them.

A Lesson for Town Planners.

In the Glasgow Herald of 18th April appears a report of the second inquiry by the Local Government Board into the town planning of Rosyth, held at Inverkeithing. Mr. Wm. Paterson, engineer, convener of the Town Council's Town Planning Committee, said that since it became certain that the docks at Rosyth were to be proceeded with it had become apparent that there would be required a large increase of accommodation for the various classes of working people coming into the locality. There was a demand for building sites and no lack of speculators, and had ground been obtainable on moderate terms a large strip of land would in all probability have been covered with houses. There appeared, however, to be a tendency on the part of some proprietors to hold back land until prices were higher. Other landowners were willing to dispose of their ground, but they could not do so because they could not open up street accesses without negotiating with a number of other proprietors who were content to block the way and were unwilling to contribute the necessary expenditure. The result of the difficulty of obtaining sites was

The "Rich Man using little Land."

It may be a fallacy that "all incomes are invested in land," but it is a truth that all wealth is produced from land. In putting forward the case of the man who "might be a millionaire and yet not own an acre of land," or who "further might not occupy more than an acre," and therefore "escape local rating altogether," the MUNICIPAL JOURNAL betrays a very narrow view of land occupancy. The wider view of the case is that all industrial and commercial undertakings and all business are worked on and through land. Manufacturers, financiers, bankers, brokers and business and commercial magnates of all kinds may directly occupy but a small piece of land—a small office in a large building perhaps—but these people who seem to be producing wealth in a small space have interests in all kinds of concerns: in docks, coal companies, mines, factories, building estates, &c. Or they may be holders of mortgages, or interested in land development schemes.

In considering whether the taxation of land values would reach these rich men, we must consider, not the restricted area in which they personally operate, but the whole country. If all land were rated and taxed according to its market value, every acre of land would be affected, whether it were used or held idle for speculative purposes, or by caprice. In this way the taxation of land values will reach out to all men, rich or poor; as they are interested in land personally, or as a shareholder in a land company so will they contribute to the public revenues. Under the Taxation of Land Values none will escape. Those who enjoy much land value will pay more than those who enjoy less, and those who do not enjoy any land value will not be asked to make a contribution. When the Taxation of Land Values is in operation "Dick Turpin's" occupation will be gone. The ratepayers will be in possession of their own and there will be nothing left for our old friend D.T.

A Hostile Tariff

The following statement was copied, on April 16th, from a notice in a shop window at 272, Pentonville Road, King's Cross—one of London's busiest spots:—

THE BURDEN OF RATES IN ISLINGTON.

We beg to notify the public of our intention to vacate this Window (a plan of which is given below) in consequence of the iniquitous increase in Rates.

The assessment of this small window, which includes basement only, in 1910 was £138 per annum and has now been increased to £209, making Rates payable £83 12s.

The enormous rating of properties in Islington has caused the downfall of more than one prosperous thoroughfare and is already taking effect at King's Cross.

Various appeals have been made to the Rating Committee but lightly dismissed and a courteous hearing refused.

We have acquired four very large floors at less than half the rent of this window.

The plan referred to indicates a floor space 21 feet deep by 11 feet wide at the front, narrowing down to 5 feet at the back.

It would be difficult to find a more direct and eloquent explanation of the "hard times" of which almost every business man complains. The handicap thus placed on industry is the necessary accompaniment to the advantage given to monopoly by our rating system. A just and business-like system of rating would treat all land occupiers alike—would levy upon them rates in proportion to the benefits derived from public service. Land value is just the price of a monopoly privilege, and if rates were levied on this basis owners of idle land would be brought into the net, relieving the industrious and enterprising business

men of a considerable portion of the almost intolerable rating burden. In a well-ordered community an improvement of business premises would not mean a fine in the shape of increased rates.

The Criticism of the Expert.

The Land Agents' Record of March 23rd contains the report of a paper on the Rating of Site Values which was read by Mr. W. P. Ryan, F.S.I. (Past President R.S.A.), before a recent general meeting of the Rating Surveyors' Association. We are indebted to Mr. Ryan for joining his colleagues in giving publicity to the propaganda of the United Committee, and we welcome his voice in the chorus of men who are bent upon holding up the activity of our terrible Committee as a warning to the landed interests. For the rest, Mr. Ryan discusses the proposals of the Land Values Group as placed before the Departmental Committee on Local and Imperial Taxation. We learn for the first time that the Group "do not propose that local rates are to be at once levied on the land value, but suggest that an interval of ten years should be allowed before it becomes compulsory." Also that the Group "estimate that a levy of 3d. in the £ on the capital value of land, after the existing rates on lands and buildings are 'lifted,' will realise a sum sufficient to cover the total of the grantsin-aid, which are now paid to local authorities, for what are called national services. These grants amount to £20,029,941 in England and Wales alone, so that it may be assumed that the assessable capital value of land in England and Wales is assumed to be £1,602,395,280, which at 4 per cent. would give an annual value of £64,095,811.' On this amusing fabric of guesswork and assumption, Mr. Ryan works out many elaborate calculations all going to show how iniquitous and impracticable the proposals of the Land Values Group are. We are familiar with questionbegging calculations of this nature and simply pass them by as contributing nothing whatever to the discussion. At the same time, notwithstanding his subtleties, we congratulate Mr. Ryan on his perseverance. He has at least opened the way to a more intimate consideration of the subject at a future meeting of the Rating Surveyors'

Wanted, Additional Subscribers.

We appeal to our friends to do all they can to help us in securing additional subscribers to Land Values. In the past two or three years our circulation has increased by 50 per cent., but this increase is infinitesimal, we feel convinced, with what can be done if every active reader will help. To assist those who are willing to canvass their friends, we are issuing coupon receipt books which any one can conveniently carry about with him, and use whenever an opportunity presents itself. The books can be had either with 7 receipts (for 1s. 6d. each), value 10s. 6d., or with 14 receipts, value £1 1s. Application should be made to the United Committee for the Taxation of Land Values, 11, Tothill Street, London, S.W., or to any of the associated Leagues.

This should be an inviting field for all our speakers, and we specially seek their aid in adding to our subscribers list. Those who address meetings, and they are an ever-growing body, have, we are often advised, made a good and lasting impression at some meeting; but our speaker passes away to make room for others on other questions, and this appears to be the end of his mission. We have not gained any new permanent connection in the district. This should not be, and it need not be any longer. Let the speakers of the movement provide themselves with a 10s. 6d. or 21s. book of coupons, and ask the audience addressed, or any interested, to give their names, along with 1s. 6d. for Land Values by post for one year. This will keep them in touch with the movement, add to its strength, and encourage those at headquarters who are responsible for the output of the monthly Messenger of the Movement.

"OUR POLICY."

"We would simply take for the community what belongs to the community—the value that attaches to land by the growth of the community; leave sacredly to the individual all that belongs to the individual."—Henry George.

LABOUR UNREST.

The Coal Strike, the latest phase of labour unrest, has been patched up for the time being. The Coal Mines Minimum Wage Act, 1912, is now in force, and the Wage Boards it provides for are at work endeavouring to cope with the troubles that precipitated the quarrel. This strike, like the Railway and Transport Workers' Strike last year, has many lessons to teach, but one lesson stands out in bold relief: the change that has come over the face of British politics. Economic and industrial questions, as such, have now taken the place of political questions, as such. The unemployed man, the badly paid worker, the millions condemned to live in unspeakable housing conditions in both town and country feel deeply the wrongs they endure. In a dumb way the working people have borne patiently their burden, hoping against hope that some day redress would come. The reformers of past generations kept the fires burning and fought with giants for political emancipation and for wider educational facilities. They believed firmly in more democracy, and accepted the wider extension of the franchise as the means to their goal of universal peace, and health and progress. But the schoolmaster, inside the schools and without, has been abroad, and the seething mass of discontent among the labouring people to-day is provoked and controlled by a new and altogether different philosophy.

It is now clearly seen that mere political enfranchisement, good enough as far as it goes, is no remedy for labour troubles. To give a man a vote and force him to tramp in search of a living, to cede the right of citizenship and compel the citizen to endure hopeless unrequited toil, side by side with the most glaring examples of prosperity and refinement, is what more than anything else in a progressive community awakens forces of discontent. The labour unrest now abroad in the land is no mere ephemeral disturbance; it is there to stay and to become deeper and wider till the cure for it is discovered and applied.

Industrial questions, the question of work and wages, the questions of unemployment and of housing, are now uncomfortably in occupation in the front seats of public opinion, and they are going to remain there till public opinion gets ripe for a settlement of their case. These great strikes mean only one thing. The worker has roused himself, he wants his wages advanced, he demands a fairer share of the wealth which he labours so incessantly to

produce. He knows there is enough and to spare, for he sees and hears of the overflowing abundance which he has learned by bitter experience is not for him, but is earmarked for others, many of whom are less entitled to it than he is. In all his suffering he has been more than patient, and now he is indicating in plain terms that he is out for a change. If the politicians whom he has voted into place and power time and again cannot or will not bring him the justice and fair play he demands, he is prepared to speak and act for himself; and this is what he must do or sink even lower in the social scale.

The worker is right, and he has a measure of popular support behind him that even the dull-minded politicians do not seek to ignore or belittle. This struggle of the miners was the usual fight between "capital and labour" with the real enemy, the mine owner, the land monopoliser, behind the scenes. The Government with its Minimum Wage Act, a species of the half-baked Socialism it provides in the name of Liberalism, has brought to itself and the country a breathing space for the time being. The miners are back at work, and in their off time engaged in a sordid struggle for a minimum legal share of what is left after the man in the background has made his deductions in the form of royalties, wayleaves, dead-rents, surface-rents, and all the rest.

But this measure does not mean that the unrest of labour is settled, even for a time. The cause of poverty is still actively at work, and if the Government are not prepared to take the "deeper cut" then the Minimum Wage for coal miners has but set the pace for similar legislation all round. If the Government will not fulfil the hopes they held out of going to the root of the poverty problem they are going to have an uneasy time. If they will not go forward with the liberating policy set forth in the Taxation of Land Values they are going to be driven along the lines of restriction and that way lies the end of all things, at least for Liberalism.

The chief cause of all labour troubles is landlordism; the rent of land keeps pace with all attempts of labour to escape. Education, invention, improvement of any kind, anything that would lighten the day's toil, is arrested and stifled by this constantly acting force. The advance of rent is an enduring obstacle to higher wages. In the words of Henry George: "It is a fresh and continuous robbery that goes on every day and every hour. It is not from the produce of the past that rent is drawn; it is from the produce of the present. It is a toll levied upon labour constantly and continuously." This power to appropriate the rent of land induces land monopoly, the standing barrier to the solution of the poverty problem. It checks production at its source and in itself constitutes a permanent lock-out of labour and capital.

Three years ago this seemed to be recognised by Liberal leaders, and on a thousand platforms, landlordism in all its nakedness was ruthlessly exposed. There was no talk then of a beggarly "ninepence for fourpence," and as for a Minimum Wage Act for miners out on strike for a living wage, why such a thing was incredible. Verily it is altered days since we were looking for the thaw that was to come in the spring, when the frozen feudal sources of monopoly were to vanish before the rising sun, and the children of the people enter into their inheritance from on high. To-day this looks like a dream. Monopoly is still as strongly entrenched and Land Values Taxation has given place to legislation arising out of the reactionary backwash of the Poor Law Commission inquiry.

Six years ago the Prime Minister (Mr. Asquith, then Chancellor of the Exchequer,) asked the municipalities for time to find out how best to tax land values. "We are all agreed," he said to a Municipal deputation on the 26th February, 1906, "that as a preliminary step there should be a separate assessment of land values," and that this would secure "a more satisfactory and more permanent result if we allow ourselves a little time and patience for the consideration of this problem than if we were to introduce a comparatively small and piecemeal instalment of the reform we all desire." was six years ago, and all we have got is what Mr. Asquith said we did not want—the "piecemeal instalment;" and as for what we were all "agreed upon having," the separate valuation, well, that is due in 1915, and when it comes it will be just six years out of date and therefore useless for purposes of local rating.

Meanwhile, the Land Values Group in the House of Commons continue to bring forward their Bills and their Resolutions on Land Values, Housing, and Labour Unrest, but there is never one sympathetic word of encouragement or support from the Liberal leaders. When the Taxation of Land Values is debated in the House of Commons to-day the Government is dumb; it has sent the question to a Treasury Committee of experts and has no opinion of its own on the subject. What does it all mean? And what are the Members of Parliament fully pledged to the Taxation of Land Values going to say to their constituents when they return to the hustings with their cargo of Dead Sea fruit? Scores and hundreds of them have advocated the Taxation of Land Values as the cure for unemployment, bad housing, and as a method of land reform which the Government were pledged to carry.

Ten years ago the Liberal Party emerged out of much obscurity with the Taxation of Land Values as one of the foremost of the tasks they would set their minds to and overcome. It was one of their chief planks at the 1906 election, and three months later the Second Reading of a Bill on the subject was carried in the House of Commons by a vote of 319 to 61. It was the Land Clauses of the "People's Budget" that saved the party from defeat at the polls in the 1910 election, and incidentally paralysed

the House of Lords. The Taxation of Land Values has served the Liberal Party better than the party has served it. The driving power in the country for this reform has stood the test, and the treatment it has received at the hands of those who have exploited it for meaner ends can be regarded as one of the despairing chapters of modern Liberalism. For such a betrayal a day of reckoning must come sooner or later, and the sooner the better. In the words of Mr. Lloyd George himself:—

"A rational land system lies at the very root of national well-being. Liberalism will commit one of the most fatal blunders of its career if it allows this question to rest until it is settled. The real meaning of the enthusiasm aroused by the Budget is that the country has risen in revolt against the land monopoly. It has impoverished our rural districts, it has driven old industries away from our villages, and has prevented the establishment of new ones. It has cramped the natural, healthy growth of our towns. Streets which might have been filled with real homes, affording ample breathing space to restore the energies of our labouring population, in all ranks of life, have been crushed into airless blocks of unsightly buildings which are the eye-sore of our great cities and a danger to civilisation. Traders, manufacturers, professional men, business men, builders and workmen in town and country, have long been smouldering with disaffection against this oppression of landlordism, and with the Budget their discontent has burst into flame. IF LIBERALISM LEAVES THE MATTER THERE AND DOES NOT SUBSTITUTE SOME MORE RATIONAL SYSTEM, IT MUST INEVITABLY SUFFER FOR ITS LACK OF COURAGE AND FORESIGHT."

THE LOSS OF THE "TITANIC."

The terrible disaster to the "Titanic" on Sunday, 14th April, which has caused such a shock over the whole world, has quite overshadowed every other event of public importance during the month. It has been the greatest calamity that has ever taken place at sea, and we wish to join in the universal feeling of deep sympathy with the bereaved, as well as in paying tribute to the heroism with which crew and passengers alike went down to that Man has not yet conquered awful and sudden death. Nature. He builds ships which he boasts are "unsinkable," and in one short hour all the fruits of his genius are utterly destroyed. Nature demands obedience, and the elaborate precautions which Governments and Shipping Companies are now making against a similar loss of life are an expression of man's observance of the Law. This disaster suggests many thoughts, but these have already found full expression in the country and in the daily and weekly press of the country and throughout the world,

LAND VALUES RATING BILL.

INTRODUCED INTO THE HOUSE OF COMMONS BY MR. FRANCIS NEILSON, M.P., ON THE 24th APRIL, 1912.

MEMORANDUM.

The object of this Bill is to enable Rating Authorities to adopt Site Value as defined by the Finance (1909-10) Act, 1910, as the standard of rating, and thus to relieve ratepayers from paying rates in respect of buildings, fixed plant, and improvements.

For this purpose the valuation directed by the Budget should be made up to date and periodically revised so as to provide a record of the land value of each hereditament for the time being and of the persons interested therein and of the proportions in which they are so interested.

In adopting Land Value as the standard of rating the Bill follows the recommendation of the Select Committee on the Land Values Taxation (Scotland) Bill, 1906.

A BILL

TO ENABLE LOCAL AUTHORITIES TO RELIEVE RATEPAYERS FROM PAYING RATES IN RESPECT OF BUILDINGS AND FIXED PLANT AND IMPROVEMENTS, AND TO ADOPT LAND VALUE AS THE STANDARD OF RATING.

BE IT ENACTED by the King's most Excellent Majesty by and with the advice and consent of the Lords Spiritual and Temporal and Commons in this present Parliament assembled and by the authority of the same as follows:

LOCAL AUTHORITY MAY LEVY RATES ON NEW RATEABLE VALUE.

1. A Local Authority may by resolution determine that the whole or any part of the existing or future rates which are or may be levied by such Local Authority shall be levied and charged in respect of the New Rateable Value as hereinafter defined in lieu of any other rateable value.

By whom and in what proportion the Rate to be PAID.

2. The rate or rates levied in respect of any hereditaments under the provisions of this Act shall be payable by each person interested in the New Rateable Value of such hereditaments in proportion to the amount of his interest

VALUATIONS TO BE SUPPLIED TO LOCAL AUTHORITIES.

3. The Board of Inland Revenue shall supply free of charge to every Local Authority full copies of all valuations made under the provisions of the Finance (1909-10) Act 1910 and any Amending Act or Acts relating to land or premises within the area of such Local Authority.

DEFINITIONS.

4. For the purposes of this Act:—
"New Rateable Value" means the Full Site Value as
defined in Section 25 of the Finance (1909–10) Act

1910 and any Amending Acts;
"Local Authority" means County Council, Borough
Council, Town Council, and every other Local
Authority which has or may hereinafter have the power to levy a rate.

SHORT TITLE.

5. This Act may be cited as the Local Authorities (Rating) Act 1911.

DEBATE IN THE HOUSE OF COMMONS ON THE BILL.

WEDNESDAY, APRIL 24TH.

Mr. Neilson: I beg to move, "That leave be given to introduce a Bill to enable local authorities to relieve ratepayers from paying rates in respect of buildings and fixed plants and improvements, and to adopt land value as the

standard of rating.'

This is a very short Bill. In the first Clause it asks that local authorities may by resolution determine that the whole or part of existing or future rates may be levied and charged in respect of a rateable value as hereinafter defined in lieu of any other rateable value. The rates to be levied in respect of any hereditaments under the provisions of this Bill shall be payable by each person interested in the new rateable value of such hereditaments in proportion to the amount of his interest therein, and the Board of Inland Revenue shall supply free of charge to every local authority full copies of all valuations made under the provisions of the Finance (1909–10) Act and any Amending Act or Acts relating to land or premises within the area of such local authority. The basis of the rate shall be the full site value as defined in the Finance Act of 1909-10. This is the sixth time a Bill has been introduced into this House asking that power should be given to local authorities to raise rates upon land values. During the Conservative Administration, 1900-5, five Bills were introduced and debated. One Bill during that Administration was carried on Second Reading. In 1906 the Government was itself urged by a petition signed by nearly 600 rating authorities to give power to rate upon land values. The Budget of 1909-10 seemed to whet the appetite of local authorities on this question, and the agitation which has been going on since 1909 has increased in its vigour until to-day one can hardly open the Notice Paper without seeing from some part of Great Britain petitions asking the Government to give powers to local authorities to rate upon land values. I might remind the House that the Glasgow Corporation is now again instituting an agitation in this country that was once very successful in bringing to the notice of the Government the wish of the local authorities to rate upon land values. This little Bill is one that has been discussed very freely in connection with the Glasgow petition in councils up and down the country. It is the wish of those who support it that the Government should get on with the valuation as speedily as possible, and that they should keep in view the necessity in future of bringing the valuation up to date, so that when the local authorities have power to rate upon land values they will always have the value a year before the rate is imposed.

Sir George Younger: I rise to object to this Bill. The hon. Member opposite appears to think he can base a system of rating on the present system of valuation carried out under the Budget. If he will look at the Scottish Land Values Bill, he will see the definition of land values in that Bill is totally different from that being carried out under the proposals of the 1909-10 Budget. It includes in its definition a great deal which is not land value at all, and therefore it does not represent the basis which I think the hon. Gentleman's predecessors in this movement sought to obtain. The definition of land values in the School Values Bill was agreed upon in this House after a long Values Bill was agreed upon in this House after a long Values Bill was agreed upon in this House after a long values in the School Values after a long value by the School Val Debate, in which the then Lord Advocate (Mr. Shaw) and the present Lord Advocate (Mr. Ure), gentlemen who thoroughly understand the question and who were almost the apostles of the movement, took part. When I say this Bill proceeds upon a basis of land values which really does not exist and which is purely imaginary, I certainly

think it ought not to be passed into law.

Question put, and agreed to. Bill ordered to be brought in by Mr. Neilson, Sir Henry Dalziel, Sir Alfred Mond, Mr. Chancellor, Mr. Morrell, Mr. Charles Price, Mr. Raffan, Mr. James Parker, Mr. Stephen Walsh, Mr. Wedgwood, and Mr. George Barnes. Presented accordingly, and read the first time; to be read a second time upon Wednesday next (1st May), and to be printed. [Bill 173.]

"The first and paramount consideration in taxation should be equality of burden; and only by taking the rental value of land in taxes can such equality be secured."— TOM L. JOHNSON.

HENRY GEORGE'S UNANSWERABLE LETTER ON PROTECTION.

In his autobiography, My Story, Tom L. Johnson tells us that while the Wilson Tariff Bill was under consideration he received a letter from some Cleveland cloak manufacturers requesting him to vote for a specific duty in addition to an ad valorem duty on ladies' cloaks. He then goes

I explained the matter to Henry George and he framed a letter in reply. That letter was one of the finest pieces of writing Mr. George ever did. It was as follows:

Cleveland, Ohio,

December 29th, 1893. To Joseph Lachnect, Emil Weisels, Joseph Frankel and others, tailors and tailoresses in the employ of Messrs. Landesman, Hirscheimer and Co., cloak manufacturers of Cleveland.

LADIES AND GENTLEMEN:-

I have received your communication and that from Messrs. Landesman, Hirscheimer and Co. to which you refer, asking me to vote against the Wilson Tariff Bill, unless it is amended by adding to the duty of 45 per cent. ad valorem, which it proposes, an additional duty of 49½ cents per pound.

I shall do nothing of the kind. My objection to the Wilson Bill is not that its duties are too low, but that they are too high. I will do all I can'to cut its duties down, but I will strenuously oppose putting them up. You ask me to vote to make cloaks artificially dear. How can I do that without making it harder for those who need cloaks artificially dear. to get cloaks? Even if this would benefit you, would it not injure others? There are many cloak-makers in Cleveland, it is true, but they are few as compared with the cloak users. Would you consider me an honest representative if I would thus consent to injure the many for the benefit of the few, even though the few in this case were yourselves? yourselves?

And you ask me to demand, in addition to a monstrous ad valorem duty of 45 per cent., a still more monstrous weight duty of 49½ cents a pound—a weight duty that will weight duty of 49½ cents a pound—a weight duty that win make the poorest sewing-girl pay as much tax on her cheap shoddy cloak as Mrs. Astor or Mrs. Vanderbilt would be called upon to pay on a cloak of the finest velvet and embroideries! Do you really want me to vote to thus put the burden of taxation on the poor while letting the rich escape? Whether you want me to or not, I will not do it.

That, as your employers say, a serviceable cloak can be bought in Berlin at \$1.20 affords no reason in my mind for keeping up the tariff. On the contrary, it is the strongest reason for abolishing it altogether. There are lots of women in this country who would rejoice to get cloaks so cheaply; lots of women who must now pinch and strain to get a cloak; lots of women who cannot now afford to buy cloaks, and must wear old or cast-off garments or shiver with cold. Is it not common justice that we should abolish every tax that makes it harder for them to clothe themselves?

No; I will do nothing to keep up duties. I do not No; I will do nothing to keep up duties. I do not believe in taxing one citizen for the purpose of enriching another citizen. You elected me on my declaration that I was opposed to protection, believing it but a scheme for enabling the few to rob the many, and that I was opposed even to a tariff for revenue, believing that the only just way of raising revenues is by the Single Tax upon Land Values. So long as I continue to represent you in Congress I shall act on the principle of equal rights to all and special privileges to none, and whenever I can to all and special privileges to none, and whenever I can abolish any of the taxes that are now levied on labour or abolish any of the taxes that are now leveled in most of the products of labour I will do it, and where I cannot abolish I will do my best to reduce. When you get tired of that you can elect someone in my place who suits you better. If you want duties kept up, you may get an honest protectionist who will serve you; you cannot get an honest free trader.

But I believe that you have only to think of the matter to see that in adhering to principle I will be acting for the best interests of all working men and women, yourselves among the number. This demand for protective duties or the benefit of the American working man is the veriest You cannot protect labour by putting import

duties on goods. Protection makes it harder for the masses of our people to live. It may increase the profits of favoured capitalists; it may build up trusts and create great fortunes, but it cannot raise wages. You know for yourselves that what your employers pay you in wages does not depend upon what any tariff may enable them to make, but on what they can get others to take your You have to stand the competition of the labour places for. You have to stand the competition of the labour market. Why, then, should you try to shut yourselves out from the advantages that the competition of the goods market should give you? It is not protection that makes wages higher here than in Germany. They were higher here before we had any protection, and in the saturnalia of protection that has reigned here for some years past you have seen wages go down, until the country is now crowded with tramps and hundreds of thousands of men are now supported by charity. What made wages higher than in Germany is the freer access to land, the natural means of all production, and as that is closed up and monopoly sets in wages must decline. What labour needs is not protection, but justice; not legalised restrictions which permit one set of men to tax their fellows, but the free opportunity for all for the exertion of their own powers. The real struggle for the rights of labour and for those fair wages that consist in the full earnings of labour is the struggle for freedom and against monopolies and restrictions; and in the effort to cut down protection it is timely beginning. I shall support the Wilson Bill with all my ability and all my strength.

Yours very respectfully,

Tom L. Johnson.

One of the principal movers in the matter, an experienced newspaper man, told me some time afterwards that he had wasted reams of paper and burned much midnight oil in a fruitless attempt to answer. "But," said he, "I'm just as much a protectionist as ever, only it won't work on ladies' cloaks."

CHIPS FROM A SWISS WORKSHOP.

ON THE EVOLUTION OF SOCIALISM.*

BY GUSTAV BUSCHER.

Whatever may be held concerning its merits or demerits; whether we regard it as the only path to social salvation, or as a misleading will-o'-the-wisp, holding out alluring promises it cannot possibly fulfil; its fundamental theories and teachings as true or as false, as bracing or as enervating. as uplifting or as demoralising and degrading—the causes of the evolution of Socialism are comparatively easy to find.

The great political teachers, the apostles of Liberty and Justice, of the Eighteenth Century arose at a time when Despotism and Privilege ruled supreme and unchecked, when Might was tacitly assumed to confer Right, and when Government, under the influence of the Mercantile Theory, which regarded gold and silver as the only real wealth of the nation, were interfering with every branch of trade and industry, with the view of keeping in each country as much of these metals as possible. As against these tendencies they taught that the recognition of the equal rights of all—equal rights to life, to liberty and to the pursuit of happiness, as the American Constitution expresses it—was the only rational basis of peaceful and harmonious social life, the foundation-stone, key-stone and corner-stone of rational Constitutional Government. They held that the State was made for Man, not Man for the State. The primary function of the State, they contended, was not to grant monopolies, nor to maintain, extend and protect privileges, but to secure Justice, to maintain and enforce the equal rights of all its citizens. If it would only do this, it need do little or nothing more. For under such conditions the production of wealth, as well as its equitable distribution amongst those co-operating in the necessary work, would satisfactorily take care of itself. State interference and State regulation, they argued was far more like to do how then to do read and argued, was far more like to do harm than to do good, and,

^{*} A somewhat free translation from Mr. Gustav Büscher's pamphlet, "A Word to Socialists." To be had in German. Price 6d., post free, from Land Values Pub. Dept., 376-77, Strand, London, W.C.

so long as the State carried out its primary function, was entirely unnecessary. For the natural harmony of the rightful interests of mankind would soon put everything on the right track. These doctrines were briefly summarised in the somewhat vague and misleading phrase—"Laisser faire, laisser aller."

After the downfall of unchecked Despotism and the gradual adoption and extension of Constitutional Government, the great Liberal Parties, both on the Continent and Great Britain, avowedly accepted this doctrine of equal rights. As a matter of fact, however, for the most part they only demanded and secured for the people such rights as cost the still all powerful privileged classes little or nothing. True that a few bold and far-seeing thinkers had openly proclaimed that the realisation of the equal rights doctrine was not secured by the extension of the franchise, or even equal voting power, and other such political formalities; but that it involved and demanded the recognition of the equal rights of all to the use of the earth. But any such idea was too new, too bold and too big, to be accepted by the mob of lesser men of which these parties were composed. Still less did it suit the powerful interests who had supported Liberalism mainly because, in its blindness and innovating zeal, it had helped to clear away any remains of the old established rights of the people to the use of the land, and had thus torn down every hindrance that stood in the way of their own ever-increasing greed and covetousness. Thus the best and most potent part of the great and immutable truth, upon the assumed adoption of which Liberalism had established itself and acquired political power, was hidden from the people.

More than this, when, despite this pretended granting of

More than this, when, despite this pretended granting of equal rights, the needs of the people became more and more pressing, Liberal theorists confronted them with haughty superiority, heartless indifference, and impudent denials. "We have given all of you equal rights, what more do you want, what more can you ask for?" they insolently demanded. As a matter of fact, of course, they had done no such thing. They had willingly given the people equal rights in immaterial, untangible, and invisible things; but that the equal rights doctrine involved equal rights to the use of the earth and to share in the bounties of Nature, they had never allowed themselves to entertain for a moment, or even allowed others to avow unhindered. Small wonder that such a distorted, perverted Liberalism soon lost its hold on the people, gained only the favour of the rich whom, in truth, it had served too well.

This gave Socialism its opportunity; this accounts for its establishment and phenomenal development and progress, more especially, perhaps, in countries, such as Prussia and Russia, where the masses of the people have only recently been emancipated from serfdom and been granted some modicum of political power. The needs of the people were too great to be overlooked; Socialism espoused their cause and claimed to voice their aspirations. Socialistic theorists meditated on their needs and continuously invested and continuously invested and proposed from the continuously invested and continuously invested an tinuously invented and proposed fresh means to help them. Realising that such equal rights as had been secured were utterly useless to the poor, utterly inadequate to solve the social problem that confronted them, with swift logic they rejected the fundamental idea of equal rights as offering any guide to the social salvation of the industrial masses of the people. They seem to have been too immersed in their count theories to realize on the people of the people. their own theories to realise, or too near-sighted to suspect, that the conception of the equal rights of all had a far that the conception of the equal rights of all had a far deeper meaning, of more far-reaching import, than that attributed to it by the orthodox apostles of Liberalism. Hence, instead of accepting and extending this basic conception, the truth of which it seems to many worse than folly even to suspect; instead of boldly avowing that it must involve and carry with it equal rights to the tangible things of this world, in so far of course, as they have better the concept. things of this world, in so far, of course, as they have not been called into existence by unequal human toil: they proceeded to invent and proclaim a whole host of less clear and understandable, and certainly more questionable, disputable and confusing theories, from which they then proceeded to deduce such actions and proposals as they deemed called for by the temporary pressing necessities of the day. Once having quitted the straight path of clear conceptions and indisputable eternal verities, their path has grown ever more confused and confusing. Hence we have the paradox that while Socialism continues to make

constant appeals to right feeling, to accepted ideas of right and wrong, while Socialist poets have burst out into eloquent songs glorifying Freedom, Justice and Right, Socialist theorists, on the other hand, have come more and more to combat the inspiring idea and ideal of the inalienable rights of man as an absurd, ridiculous, obsolete fancy, quite unfit to serve as any safe guide to human conduct, individual or collective.

To-day in many countries Socialism still holds the field as apparently offering the only solution of the social problem. The greater the number of its supporters, of those willing to vote for its candidates, the more numerous become those who have implicit faith in it, who build upon it all their hopes of social salvation, even though they may have no real insight into or understanding of the basic principles upon which its teachings and doctrines are based. The progress of Socialism has startled the most apathetic. The progress of Liberalism has been checked; the forces of reaction have been strengthened. To-day the learning which serves the rich and powerful has turned a complete somersault. Whilst formerly it had perforce to avow and proclaim that, in the abstract at least, the doctrine of the equal rights of all was the one rational and natural foundation of constitutional law and order, to-day, encouraged by the example of the Socialist Theorists, this doctrine is attacked by all sorts of specious reasoning. In place of this clear, understandable, straightforward and logical conception, the publicists of to-day are busy substituting a confused and confusing mixture of all sorts of disconnected theories. Amongst well-placed but narrow-minded and half-educated men it is becoming increasingly fashionable to scoff at the idea of the inalienable rights of man, or of natural rights, as a sort of nursery-tale fit only to amuse such superior, clever and cultured folk as themselves.

The end, however, is not yet. If modern Socialism is not to pass away as so many other similar movements have done: if it is permanently to influence the future destinies of mankind, it will have to free itself from the fanciful imaginations and inventions of its early youth, and to seek the foundations of its ideal Social State of the future on the eternal and immutable verity of the inalienable equal rights of all, and boldly advocate all that this inspiring, up-lifting conception involves. In the process of its evolution it will have to come to discard the false and cling to what is true, to recognise, with the great apostles of Liberty and Justice of the early Eighteenth Century, that the State is made for Man, not Man for the State.

"Privilege is the advantage conferred on one by law of denying the competition of others."—Tom L. Johnson.

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LAND VALUES (SCOTLAND) BILL.

MEMORANDUM.

The object of this Bill is to prepare the way for the unrating of houses and other improvements, so as to give free scope to building, agriculture, and all industrial enterprise, and for the adoption as the standard of rating of the market value of the land alone, so as to bring unused land into the market, and, by thus increasing the available supply of land, to reduce rents to their natural level.

This change is well adapted to Scotland, where the system of rating is of such a character that the required valuations can readily be engrafted on it. Some progress has already been made in Scotland as regards the exemption of improvements from rating. Under the combined provisions of section 6 of the Lands Valuation (Scotland) Act, 1854, and section 6 (2) of the Crofters Holdings (Scotland) Act, 1886, the improvements of the Scottish Crofters have been treated for more than thirty years as exempt from rating. The Lands Valuation (Scotland) Amendment Act, 1895, in bringing within the scope of rating certain "erections or structural improvements" not hitherto included, exempted, among others, those which were "for agricultural purposes," and this has now been applied to "landholders" under the Small Landholders (Scotland) Act, 1911, by section 31 (6) of that measure. Under the Lands Valuation (Scotland) Amendment Act, 1902, certain classes of machinery are rate-free.

The new valuations here provided for are designed to facilitate the unrating of improvements made by the landlord as well as those made by the tenant, the unrating of improvements on large holdings as well as on small ones, the unrating of fixed as well as other machinery, the unrating of buildings and improvements generally, and the adoption as the standard for rating of the market value of the land alone, on the principle that those who hold the natural resources of the country should contribute to the needs of the community in proportion to the value of the

natural resources which they hold.

The Bill is based, subject to some variations in detail, on the Land Values (Scotland) Bill, which was introduced by the Government in 1907 and 1908, and which passed all its stages in the House of Commons in each of these years. Clause 3 is added to co-ordinate the proposed valuations with the valuations under Part I. of the Finance (1909–10) Act, 1910, and clause 4 is inserted partly to prevent excessive prices being charged for land required for public purposes and partly to provide an automatic check on undervaluation. The Bill deals with valuations, leaving all questions as to rating on these valuations to be provided for later on.

A BILL

то

Provide for the ascertainment of Land Values in Scotland, and for other purposes connected therewith.

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

NEW ENTRY IN VALUATION ROLL.

1.—(1) In respect of the year commencing Whitsunday nineteen hundred and thirteen and of each subsequent year there shall be inserted in the valuation roll of each county and burgh in Scotland, after the column under the heading "Yearly Rent or Value," an additional column under the heading "Capital Land Value."

(2) Subject as hereinafter provided, there shall be entered under the last-mentioned heading the capital land value of the several lands and heritages required by the Valuation Acts to be entered in the valuation roll, not

being lands and heritages falling to be valued by the

assessor of railways and canals.

(3) Except so far as they may be inapplicable, and subject as hereinafter provided, the provisions of the Valuation Acts shall apply for the purpose of the entry of capital land value prescribed by this Act with as full force and effect as for the purpose of the entry of the yearly rent or value of lands and heritages prescribed by those Acts; and without prejudice to such general application all rights, powers, and duties conferred or imposed on, and all penalties exigible from, any person for the last-mentioned purpose shall be conferred or imposed on and be exigible from the same respective persons for the purpose of the entry prescribed by this Act.

(4) Until Parliament otherwise determines, no person shall be liable to be taxed or rated in respect of the entry

prescribed by this Act.

(5) From and after the first day of January nineteen hundred and thirteen, section eight of the Valuation of Lands (Scotland) Amendment Act, 1867, and section seven of the Valuation of Lands (Scotland) Amendment Act, 1879, shall be read and construed as if such sections respectively provided for the nomination of three instead of two judges in the Court of Session.

Modification of Valuation Acts.

2. The Valuation Acts, as applying for the purposes of this Act, shall be modified as follows (that is to say):—

- (1) Section seven of the principal Act shall not authorise an assessor to call upon a tenant or occupier for a written statement of capital land value, or to call upon a proprietor during the first year of the operation of this Act to furnish such written statement within a shorter period than six calendar months, but shall otherwise apply, and the particulars which may be called for as prescribed therein shall include all such particulars as may be necessary to enable the assessor to carry out the purposes of this Act; provided that the word "proprietor" occurring in the said section shall for the purposes of this Act extend to and include the actual proprietor within the meaning of section six of the principal Act, and such actual proprietor shall have the same right of appeal as if his name were entered in the valuation roll; and provided further that the Secretary for Scotland may from time to time by order under his hand and seal (which shall be laid before Parliament) alter for the purposes of this Act either generally or for any county or burgh any dates or periods prescribed for the performance of any duties or otherwise under the Valuation Acts, and in such case the Valuation Acts shall apply for the purposes of this Act in respect of any year subject to alterations so ordered, notwithstanding that such duties are performed or other proceedings taken before the commencement of such year:
- Where the same lands and heritages are, under the Valuation Acts, entered in the valuation roll in respect of more than one occupancy, the entry prescribed by this Act may, unless a separate capital land value can be ascertained in respect of each occupancy, be made opposite such one of the occupancies as the assessor considers most appropriate, provided a reference thereto is entered
- opposite the other occupancy or occupancies:
 (3) Notwithstanding anything contained in this Act no separate entry shall be made of the capital land value of a dwelling-house the annual value of which is entered in the valuation roll solely in respect of the provisions of section twenty-nine of the Local Government (Scotland) Act, 1889:

(4) Until Parliament otherwise determines, section thirteen of the principal Act shall not apply.

Access to Finance Act Valuations.

3. For the better ascertainment of the capital land values of any lands under the provisions of this Act, the assessor shall be entitled to access to any information supplied or valuations made in respect of such lands under the provisions of Part I. of the Finance (1909–10) Act, 1910.

VALUATIONS IN CASE OF COMPULSORY ACQUISITION OF LAND.

- 4. In the event of the compulsory acquisition under statutory powers of any land of which the capital value has been ascertained under this Act (such ascertainment not being under appeal), either the person acquiring such land or the person from whom it is being acquired may require that—
 - (a) In the event of compulsory purchase the price of such land, in so far as it represents capital land value, shall be the capital land value thereof as ascertained under this Act, with the addition of ten per cent. thereon as compensation for compulsory acquisition; and
 - (b) In the event of compulsory feuing or compulsory leasing the annual feu-duty or annual rent of such land, in so far as it represents capital land value, shall be one-twentieth of the capital land value thereof as ascertained under this Act and of ten per cent. thereon as compensation for compulsory acquisition:

Provided that nothing in this section shall affect or diminish any right to compensation in respect of any subjects not included in the capital land value.

DEFINITIONS.

- 5. In this Act the following terms shall have the meanings hereby assigned to them (that is to say):—
 - "Capital land value" in reference to any lands and heritages includes the value of any common interest in land, and means the sum which such lands and heritages or common interest might be expected to realise if sold by a willing seller in the open market at the time of the valuation if divested of improvements and sold free from all burdens, public and private, except building restrictions and servitudes:

Provided that where the assessor considers that any restriction or servitude created after the passing of this Act has been created in order to defeat this Act it shall be lawful for him (without prejudice to the appeal to which any person aggrieved is entitled) to disregard such restriction or servitude:

Provided also that where any building restriction or servitude is taken into account to diminish the valuation of the servient tenement or tenements, it shall also be taken into account to increase the valuation of the dominant tenement or tenements:

"Improvements" means-

(a) Buildings, erections, and structural improvements, of whatever nature, on, in, or under the soil, woods, and fixed or attached machinery; and

(b) Works of drainage and of reclamation, making up, levelling, and the like, where such work has been executed not more than twenty years preceding, and in so far as the benefit thereof is not exhausted at the time of the valuation.

at the time of the valuation:
"Valuation Acts" means the Lands Valuation (Scotland)
Act, 1854 (in this Act referred to as the principal
Act), and any Act (other than this Act) amending
the same.

6. This Act may be cited as the Land Values (Scotland) Act, 1912.

NOTES ON THE LAND VALUES (SCOTLAND) BILL, 1912.

By James Dundas White, LL.D., M.P.

The Land Values (Scotland) Bill, which I have reintroduced, is designed to add to the existing columns in our Scottish Valuation Rolls a new column setting out the land value of each property. This is the first step towards the adoption of a rating system which will help industry instead of hindering it. The proposed valuations would prepare the way for:—

- (1) Rating on the market value of the land alone, so as to bring unused land into the market, and, by thus increasing the available amount of land, to reduce rents to their natural level; and
- (2) Unrating houses and other improvements, so as to give free course to building, agriculture, and all industrial enterprise.

FINANCE ACT VALUATIONS.

The land valuations under the great Finance Act are proving of great service in many ways, but they are designed to provide a basis for the increment value and undeveloped land duties rather than to constitute a new standard for rating. They will not be completed till at least the year 1914, when some of them will be three, four, and five years old. And it is evident that even after they are completed, several more years will be required to revise them, to bring them down to date, and to develop them into valuations for rating. While the grass grows the steed may starve!

WHY SHOULD SCOTLAND WAIT?

Why should Scotland wait all this time, and risk the changes and chances of politics? Our machinery for rating is well-nigh perfect, and we could easily add to the existing columns in our valuation rolls another column setting forth the land value of each property. The practicability of such a plan was recognised by the present Government, when in 1907, and again in 1908, they passed through all its stages in the House of Commons their Land Values (Scotland) Bill, designed for this very purpose. The valuations which it proposed would have been completed long before this if it had passed; but in both years it met its end in the House of Lords. The time has come to press on with this interrupted work, for which the Finance Act and the Parliament Act have cleared the way.

THE NEW BILL.

The new Bill is founded on that earlier measure, brought down to date by two additional clauses. The first of these provides that the assessor shall have access to the information as to land value obtained under the Finance Act, which would do much to facilitate his work. The second provides that the land-value valuations as acquiesced in by the owner for rating purposes should, subject to certain qualifications, be taken as the basis of the price, so far as the land value is concerned, in the event of compulsory purchase under statutory powers. This would be doubly useful, because on the one hand it would prevent exorbitant prices being asked when land is required for public purposes, and on the other it would act as an automatic check on under-valuation. These new valuations would run concurrently with those under the Finance Act: each would help the other, and both would be completed about the same time. If the Bill were to pass this year we should have land-value valuations for rating completed throughout Scotland before the close of 1914.

THE PROBLEM IN ENGLAND.

The problem is more difficult in England, because she has no modern measure as comprehensive as our Valuation Act of 1854, and requires new machinery for valuation as

well as a new standard of rating. With these complications, and with her more extensive area, she stands to gain by the pioneer work being done elsewhere. The fact of the new standard being accomplished in Scotland would strengthen the case for a similar reform in England, while the practical experience gained in setting up the system here would facilitate the work there.

THE CASE FOR SCOTLAND.

The case for Scotland rests on the needs of Scotland herself. The sweeping depopulation of her country districts, the unequalled overcrowding of her towns, the scandalous state of housing in both, the over-pressure in the labour market, and the conditions which darken the lives and prospects not only of the men and women, but also of the children in our midst, show the urgency of dealing with the most fundamental of economic questions; the question of enabling the people to make the best use of the natural resources of their country. The "Pentland" Act -as the Small Landholders (Scotland) Act of last year may well be called—has indeed been an important step; but the best way to bring unused land into the market and to reduce rents to their natural level is to rate those who hold it according to its market value whether they use it or not, and the best way to encourage building and improving is to make all houses and other improvements rate-free.

WHAT HAS BEEN DONE.

In Scotland we have already done something towards the unrating of improvements. Under the combined provisions of Section 6 of the Lands Valuation (Scotland) Act, 1854, and Section 6 (2) of the Crofters Holdings (Scotland) Act, 1886, the improvements of the Scottish crofters have been treated for a quarter of a century as exempt from rating. The Lands Valuation (Scotland) Amendment Act, 1895, in bringing within the scope of rating certain "erections or structural improvements" not hitherto included, exempted, among others, those which were "for agricultural purposes," and this has now been applied to "landholders" under the Small Landholders (Scotland) Act, 1911, by Section 31 (6) of that measure. Under the Lands Valuation (Scotland) Amendment Act, 1902, certain classes of machinery are rate-free. But these go only a very little way, and indeed it is not possible to go much further on the present basis of rating, because the mere exemption of some improvements from rating increases the burden on the others, and does not enable us to rate land according to its market value.

THE NEW STANDARD.

Hence the need of the new standard which this Bill seeks to set up. The adoption of a land-value standard is as necessary for the unrating of improvements as it is for the opening up of the land. The scheme rests on the twin principles that those who hold the natural resources of the country should contribute to the needs of the community in proportion to the value of the natural resources which they hold, whether they use them or not, and that free course should be given to building, agriculture and all industrial enterprise. This would open up the land and promote its development as nothing else would do. It is the key to the solution of the housing problem, the labour problem, and many of the other problems which confront us. We must go to the root of the evil by opening up the natural opportunities for both labour and capital in Scotland.

What Henry George asks of us.—I ask no one who may read my books to accept my views. I ask him to think for himself.—Social Problems.

"With the object of the fight well defined, the line of action faithfully adhered to, and plenty of patience, there is no reason to despair."—Tom L. Johnson.

POLITICAL ECONOMY CLASSES.



NORMAN MCLENNAN.

REPORT OF ONE OF THE LECTURES DELIVERED BY MR. NORMAN MCLENNAN AT HIS DUMFRIES POLITICAL ECONOMY CLASS.

[From the 'Dumfries Courier and Herald."]

"INTERNATIONAL TRADE AND THE RATE OF EXCHANGE."

International trade Mr. McLennan defined as trade between peoples who had different currencies. He quoted the present rates of exchange between this and several foreign countries, as given in that day's Glasgow Herald, and proceeded to explain the reason of their fluctuations with the aid of diagrams on the blackboard. They had already seen how large a proportion even of our "home" trade was carried on by bankers' entries, and without the passing of money. It was just like the tally sticks of the barbarian barterers, only it was the bankers who cut the notches in the sticks and kept the tally right. Into international trade, money, for all practical purposes, did not enter at all, for the money of one country did not run freely in another country. It was entirely carried on by means of bankers' entries, the vouchers of which were cheques, bills of exchange, bank drafts, letters of credit, and other banking documents. Specimens of several of these banking documents were handed round the class.

COMMERCIAL "PAPER."

Among our foreign merchants all of those documents were technically known as "paper." When British merchants bought goods or services, say from France, they paid their accounts in British "paper"—which, from all parts of France, generally, soon found its way to the clearing house at Paris. And when French merchants bought goods or services from Great Britain, they paid their accounts in French "paper," which, generally, soon found its way to the clearing house at London. Then the Paris and London bankers "swapped" their "paper," just as the Dumfries bankers "swapped" their local cheques This was done by firms of merchants called "bill-brokers," who made a business of buying and selling foreign paper, making a small percentage on the transaction. Thus a Paris bill-broking firm would buy a quantity of the British "paper," which had come to Paris. This they would send to a bill-broking firm, their agents, in London, who would sell it to the

London bankers in exchange for a quantity of the French paper which had come to London. This French "paper" they would then transmit to their Paris firm, who would, in turn, sell it to the French bankers in exchange for a quantity of British "paper" lying in Paris, which they would again transmit to London, and so on.

BUT SUPPOSE AN UNEQUAL TRADE.

But, suppose that British merchants had been buying more from France than French merchants had been buying from Britain. There would then soon be more British "paper" in Paris than there was French "paper" in London. While the bill-brokers would then find it easy to buy British "paper" in Paris, they would find it difficult to buy with it an equal quantity of French "paper" in London. The price of British "paper" would, therefore, fall as compared with that of French "paper"—all in accordance with their old friends, supply and demand. The par, gold for gold, rate of exchange between this country and France was said by our bankers to be 25·22. That was to say that there was as much gold in a British sovereign as in 25·22 French francs. But in the supposed circumstances, the price of British "paper" might fall, say, to 25·15. Upon this the French bankers would at once tell their customers—"With this glut of British 'paper' in our hands we cannot go on crediting you with 25·22 frances for every £1 of British 'paper,' we can only credit you with 25·15 francs, that is all the brokers will give us for it."

This position had been brought about by the fact that British merchants had been buying more from France than French merchants had been buying from Britain. It would now have two effects—(1) It would tend to discourage British merchants buying in France, as they could now only get 25·15 francs' worth for £1; (2) it would tend to encourage French merchants to buy in Britain, as they could now get £1 worth for 25·15 francs, instead of paying 25·22. This was the reason why such a rate was said to be "against Great Britain," and "in favour of France." Both of these effects would have the tendency to draw the trade of the countries back towards a balance, and the further the rate varied the stronger this tendency would be.

GOLD BULLION.

Of course, gold in bullion might be sent from this country to clear off our temporary balance with France. But this might not seriously alter the position. For it was an For it was an expensive matter to ship gold from one country to another. If the French bankers had to pay the freight and insurance, they naturally could not afford to credit 25.22 francs per £1 of British "paper," and then pay for having that "paper" redeemed. On the other hand, if the British bankers had to pay the freight and insurance, they would be glad to credit £1 for every 25.15 francs of French "paper" they credit £1 for every 25·15 francs of French "paper" they received from their customers, for the more French "paper" they received the less gold they would require to ship. Besides, the French bankers might not want gold. For although it was necessary and desirable to have a certain amount of bullion in reserve, it was bad banking business to lock up a lot of capital in gold lying idle in the vaults. As a matter of fact, people always blamed bankers for keeping too small a reserve of gold—never for keeping too large a reserve. In actual business gold bullion rarely passed from a country that had enough; but almost always from a country that had it to spare to a country that hap-pened to want it. Thus the South African bankers, placed in a rich gold-producing country, would only accept gold in payment of a balance as a last resource, for it was South Africa's business to export gold, not to import it. Besides, even if a country piled up a lot of bullion, the only practical use to which she could put it was to export it in payment of some goods or services received from abroad. Thus, while gold bullion certainly played to some extent the part of an international money, economists were rather inclined to regard it as an ordinary commodity to be bought and sold like other commodities.

TRADE BETWEEN MANY COUNTRIES.

Hitherto they had thought only of two countries. But, in the world, there were far more than two countries having different currencies. Thus, while British merchants were buying more from France than French merchants were buying from Britain, Belgian merchants might be buying

more from Britain than British merchants were buying from Belgium. In that case there would be more Belgian "paper" in London than there was British "paper" in Brussels, and the rate of exchange between these two countries would be "against" Belgium and "in favour of "Great Britain. The bankers at Brussels would then be glad to get British "paper" to help them to clear off their indebtedness to Great Britain without having to ship gold. And the Paris bankers might then get rid of a lot of their surplus British "paper" by sending it to Brussels, where the bill-brokers would find a readier sale for it than in London. This was a state of things which continually occurred in actual business. If they studied the Glasgow Herald they would find that the rate quoted for a British pound in Belgian money was invariably higher than that quoted in French money. Thus, in that day's Herald, while the rate of exchange with Brussels was quoted at 25.27, the rate of exchange with Brussels was quoted at 25.38. Thus the balance of trade might be maintained between the three countries without affecting the proportion which each did with the other, and without seriously affecting the rates of exchange between them. Indeed all countries played their own parts in maintaining the general balance of the world's trade.

The fluctuation of these rates of exchange was one of the finest examples of the working of the law of supply and demand, and showed beautifully how our commerce of the present day, in all its infinite intricacy, was essentially similar to that we carried on by rude barter when we were still in the savage state.

still in the savage state.

Of course, all "paper" passing between countries tended to affect the rate of exchange whether it was in payment of goods or not. Thus the prize of £10,000 which Messrs. Harmsworth gave some time ago to a French aviator, and which was taken by him to Paris in the form of a cheque, affected the rate between France and Great Britain just exactly in the same way as if it had been paid to a French merchant for a consignment of £10,000 worth of silks or wines.

PRESENTATION TO MR. McLENNAN.

Mr. McLennan's class came to a close on 22nd March, and the members who have attended it presented him with a handsome roll-top desk, as a token of regard and appreciation of his services as lecturer. The function took place at the end of the lecture in the Ewart Public Library Hall, and there was an attendance of about fifty ladies and gentlemen.

Mr. Jas. Hyslop, solicitor, Dumfries, who presided, said they arrived at the close of their class with a mixture of pleasure and regret—pleasure in looking back at the times they had spent so wisely as they hoped and so agreeably and profitably in making excursions together into fresh fields and pastures new, under the guidance of one who was so well equipped to point out subjects of interest and raise suggestions of various kinds in their minds regarding objects they would otherwise have passed by without seeing their great interest. He thought they could not allow the class to come to a close without expressing their thanks to Mr. McLennan, who had been their guide, philosopher and friend in these interesting studies.

Mr. John Hendrie, schoolmaster, who made the presentation, referred to the lecture they had had that night, which he regarded as one of the most interesting of the lot. They were all of one opinion that they had had a very pleasant time since these lessons commenced. For that good time they were entirely indebted to Mr. McLennan, and it would be altogether unbecoming to part with him without giving him some tangible token of their gratitude. They must all have been deeply impressed with the thorough grasp and knowledge Mr. McLennan had of his subject. His lucid and simple expositions had, he was sure, been much appreciated by them all, and they could not do better than present this gift to Mr. McLennan with their warmest acknowledgments of his labours.

The desk bore a neat plate with the following inscription artistically engraved: "Dumfries Political Economy Class, 1911-12. Presented to Mr. Norman McLennan as a mark of esteem."

In returning thanks, Mr. McLennan remarked that he certainly had not lacked the toiler's pay. When he took up the class he felt sure that he knew his subject. But after going over it with them during the course of the session

he felt that he now knew it much better than he did then, and in other ways the class had been to him an exceeding great reward. He had enjoyed it and profited by it fully as much as any of them. He wished to thank them sincerely not only for this token of their regard, but also for the kind way in which they had met him from week to week, to deal with what was generally regarded as a dull and abstract subject.

HERE AND THERE.

In an article on "The Prospects of the Government," in the March Fortnightly, Mr. A. G. Gardiner, editor of the Daily News, says :-

Up to the beginning of 1909 the Government waged a steadily losing fight. . . . Little had been done to inaugurate the promised schemes of social reform. The steady opposition of the House of Lords was breaking down the morale of the party. In the country the tide was turning, and speculation was rife as to the date of the next election, and the dimensions of the probable defeat. This was the situation at the opening of 1909. Then came a dramatic change in the fortune of the Government. The influence of Mr. Lloyd George became the dominant factor in the Government's policy and strategy; and it is not too much to say that the history of the next three years is the history of the most brilliant cavalry leader in the annals of British politics. In the face of much internal opposition he produced the Budget of 1909, with its historic land clauses, and by that sudden raid into the enemy's country he turned the whole tide of battle, precipitated a conflict with the Lords on the issue least favourable to them—the landand so compassed their overthrow.

Replying to Mr. J. Dundas White, M.P., in the House of Commons on 2nd April, the President of the Board of Trade issued a statement showing for each of the years 1901 to 1911 the passenger movement between Scottish ports and places outside Europe, and the number of passengers of Scottish nationality that left and arrived at ports in England, Wales, and Ireland. In 1911 the excess from Scottish ports of outward over inward passengers of Scottish nationality was 46,076. From English, Welsh, and Irish ports the excess was 15,252. In 1901 the figures were 7,475 and 1,495 respectively. *

Here is a little story that illustrates the late Citizen Tom Johnson's quick wit. When he was running for Congress the first time he met a Clevelander in front of the Society for Savings and hinted in his smiling way that he hoped to

get his vote. The citizen demurred.
"I like you, Mr. Johnson," he said, "but I was born a

Republican. My father was a Republican and my grand-father helped form the party." Johnson laughed.

"You remind me of the story of the Kentucky moun-taineer," he said. "A belated stranger seeking shelter at night entered a mountaineer's cabin and found an old man toasting his bare feet by the open fire. 'I reckon I'm goin' to hev chilblains,' the aged one explained after he had said to nev childrans, the aged one explained after he had said howdy to the wayfarer. 'I ain't got 'em yet, but Pap Tolliver had 'em, an' Granpap Tolliver had 'em, an' o' course I got to hev 'em.' The stranger looked doubtful. 'Mebbe ef you was careful,' he said, 'you wouldn't git em.' The old man straightened up. 'I tell ye I got to hev 'em,' he cried. 'Childlains goes with Tollivers.'"

Citizen Tom laughed. "Some people seem to think that traditions are more valuable than principles," he said, as he turned away —Crever and Pratty Deather.

as he turned away.—CLEVELAND PLAIN DEALER. *

A correspondent, a veteran fighter in our movement, writes us :- "I have just finished reading My Story, which a friend sent me from America. It interested me very, very much. I only wish I had more of Tom L. Johnson's breezy optimism. That our philosophy will win eventually, I have no doubt whatever, as the whole history of our civilisation seems to me nothing but a record of the struggles of mankind toward Democracy. On the road from Despotism to Democracy, from Privilege to Justice, one means of impoverishment and enslavement of the

masses after another has had to be abolished, each succeeding one weaker than its predecessor, until we are in sight of the dawn of Social Justice and Economic Libertythe goal of all our efforts."

*

Mr. Punch: "What are you going to do about this Labour unrest?"

John Bull: "Labour unrest! I thought it was all

over. I've got plenty of coal."

Mr. Punch: "Yes, but what about the future?"

John Bull: "Oh, the Government will inquire into all that. That's what they're for."-Punch, 17th April.

At a meeting of the Paisley Town Council held 9th April, Councillor Ashe opposed an extension of the municipal buildings on the ground that "it meant further taxation," and further declared that "the town was so heavily taxed already that no new public works would settle in it."
Keep your eye on Paisley; the rating of land values will remove its wretched slums and invite unrated industries within its gates.

The Times of 6th, 9th, and 10th April contains three special articles on the Housing Problem in London. review the legislation that has been introduced affecting housing and the solutions attempted by the London County Council and other authorities in the direction of clearance schemes, rehousing and municipal land purchase. articles show the inadequacy of past measures and lead to a plea for the Unionist Housing Bill, the main features of which are more administration and a State Grant of £500,000 per annum.

Commenting on the fact that the Keighley Town Council agreed by 11 votes to 9 to support Glasgow Town Council in petitioning Parliament for powers to rate land values, the Keighley News of 6th April says:—

Surely, if slowly, the movement for the Taxation of Land Values is making headway. Time was when Keighley would have none of it, and the Town Council scouted it as a fantastical agitation kept up by a crowd of scatter-brained revolutionaries intent on undermining the foundations of society and waging a campaign of confiscation. But that time has gone by, and let us hope there will never be a return to these musty old-fashioned notions of what Land Value Taxation really means. Even the more conservative and laggard members of the Council nowadays exhibit but little open hostility towards the principle that values created by the community should be taxed for the community's benefit. Some of them still vote against any proposal for getting the principle practically applied, but precious few of them are bold enough to raise their voices against so equitable and reasonable a principle as is involved in the rating and taxing of values due to communal effort and public improvements.

A Glasgow correspondent writes:—
"We have had five Political Economy Classes in or near Glasgow with about 150 students. Mr. Wilson Paul is conducting a sixth class in Bo'ness with about 15 students. I am glad to see from LAND VALUES that Harry de Pass is going to try and form a class in London. I do not see why London should not have five or six such classes going next

At a meeting of the Keighley Political Economy Class. held April 23rd, Councillor Chas. H. Smithson, teacher of the class, was presented with a Memorial Edition of the works of Henry George, a copy of My Story, by Tom L. Johnson, and a pipe. We shall notice the proceedings at greater length next month.

A Portsmouth correspondent, referring to the political economy class conducted by Mr. J. H. McGuigan, writes that there have been 21 meetings in connection with this class, and there is no doubt about the result. One never knows just how much good comes from a meeting, but when one sees a new light in men's minds and receives expressions of thanks from men who are truly grateful for knowledge obtained, there is some satisfaction in the works

E. Jackson of Sheffield writes asking for a sample set of leaflets, and adds:—" In Sheffield we have just brought to a close eight lectures very ably given by a gentleman from Leeds (Wm. Reid), on behalf of the Yorkshire Land Values League, which I had the pleasure of attending."

At the presentation to Mr. Norman McLennan at the conclusion of the political economy classes in Dumfries, a student suggested that a capital way of putting to advantage the excellent grounding they had received by Mr. McLennan's lectures would be the formation of a literary or debating class.

The President of the Postal Telegraph Clerks' Association, in his address at their Annual Conference held at Cardiff, 11th April, declared that scavengers received higher pay than qualified sorting clerks and telegraphists for season duties. Why scavenger? We sincerely wish every sorting clerk and telegraphist to have as wages all that they earn and the scavenger as well.

A proposed Town Planning Scheme for Dunfermline is now being inquired into by the Local Government Board. The area affected comprises 5206 acres with 14 landowners. The Commissioner, at a meeting held on 10th April, said he had a letter from Lord Elgin to the effect that while he sympathised with the scheme he reserved his rights of objection to the details of it. Commence any scheme for social betterment and you are sure to waken up a landlord or 14 of them, as the case may be. [See p. 306.]

Commenting on the scheme for the fusion of the two wings of the Conservative Party, the Daily Herald, the

new Labour paper, remarks:—
"Better still would it be if the majority of the 'Liberal'
"Better still would take advantage of it to step Members of Parliament would take advantage of it to step over to the more open reactionaries and leave the few sincere Radicals to join hands with Labour. This, doubtless, is what will ultimately happen, and it is for that reason, among many others, that we wish the Labour Party to maintain a stiff-necked attitude in the near future. Upon that will depend whether they join the advanced Radicals or the advanced Radicals join them."

Under the headlines, "Disgrace to Leeds: Scandal of neglect of Land Values Question," the following interesting letter appeared in the Yorkshire Evening News of 13th

SIR,—Surely there cannot be two opinions in the minds of our city councillors as to the advisability of rating land values.

As a business community we have always been plundered and had our progress hampered by the present system, and largely because of it our rates now stand at something approaching 10s. in the pound, for whenever land has been required for public purposes, we have had to pay through the nose.

Moorland for waterworks, agricultural land for sewage works, slum property for street improvements—all rated at next to nothing-rise to exorbitant prices when required

by the city.

Not only is it the cause of high rates, but the burden is unequally distributed; it presses heavily upon users of land and lightly upon non-users. Manufacturers, engineers and shopkeepers pay upon every stick and stone of their premises, while the owner of land, waiting for his price and leaving the workers to make such price

possible, pays little or nothing.

The man who puts land to its fullest use is the most heavily penalised, and the man who does nothing escapes

The rating of land values would remedy this, and the results would be great—better and cheaper housing, better home markets, better employment and better wages (both actual and relative).

If our Council do nothing to assist the Glasgow Corporation with this great reform it will be a disgrace to our city, and explanations will certainly be required next November.—Hampered Trader.

A Blue Book (Cd. 6130) has been issued giving a return, up to 31st March, 1911, by Counties and Provinces, the Area, the Poor Law Valuation, and Purchase-money of (A) land sold, and (B) lands in respect of which proceedings for sale have been instituted and are pending under the Irish Land Purchase Acts; also the estimated Area, Poor Law Valuation, and Purchase-money of lands in respect of which proceedings for sale have not been instituted under the said Acts.

The accounts relating to Irish Land Purchase are The accounts relating to Irish Land Purchase are made up by the National Debt Commissioners at the close of each financial year. At 31st March, 1911, the advances under the various Land Purchase Acts were £70,219,975, and the repayments £6,012,725. Since 31st March, 1911, the advances under the Land Purchase Acts 1902 and 1909, have been increased by £7,670,014. Acts, 1903 and 1909, have been increased by £7,670,914, and the repayments, so far as advised, by £266,856.

* * The following terse statement of policy appears in the first number of the Wolverhampton Liberal Monthly (April) :-

We recognise that the great strength of privilege lies in the monopoly of the land, with its grip upon the industry, the homes and the lives of the people. A country can only be strong when its inhabitants are happy, contented and prosperous. Land monopoly prevents this desired state coming into existence. We would, therefore, break down this stronghold of privilege by a policy of Taxation of Land Values. By this method only can the land be forced into use and better use; by this policy only can an end effectively be put to slumdom and its attendant evils; by this policy only can the worker be secured the products (or its equivalents) of his labour. . . . It is, we believe, the policy approved of by the electors of Wolverhampton South. Had Sir Henry Norman in his last contest there more strongly advocated this policy, Wolverhampton South would probably still have had a Liberal as its parliamentary representative.

In the course of a searching article on the coal strike, the Express and Star (Wolverhampton, April 10th), says:-

Betterment of the worker's conditions will only be secured by abolishing land monopoly, and that is to be attained by taxing unimproved land values. The landlord is behind the miner's grievance, directly through the royalty and wayleave system, and indirectly by narrowing the field of industry. By withholding agri-cultural and mineral bearing land from use the landlord places artificial limits on the resources of the country; labour is forced into a congested market; the excess of supply over demand lowers wages; and any temporary advantage that may be won by a combination of the workers goes by one channel or another into the pockets of the overlord. Land monopoly enters into every one of the every one of the items that go to make up the cost of the production of a tonof coal. The heavy railway rates are largely due to the monopoly value the companies had to pay for land on which to lay down their lines.

"Nothing is so deadly as inertia. The greatest obstacle to overcome in any fight in which fundamental moral issues are involved is not opposition, but indifference.' TOM L. JOHNSON.

Entails are founded upon the most absurd of all propositions, the supposition that every successive generation of men have not an equal right to the earth and to all that it possesses.—Adam Smith.

THE LESSON OF THE COAL STRIKE .- To adjust our institutions to growing needs and changing conditions is the task which devolves upon us. Prudence, patriotism, human sympathy and religious sentiment, alike call upon us to undertake it. There is danger in reckless change; but greater danger in blind conservatism. The problems beginning to confront us are grave—so grave that there is fear that they may not be solved in time to prevent great catastrophes. But their gravity comes from indisposition to recognise frankly and to grapple boldly with them.—Social Problems:

BATTLE WITH THE SLUM.

WHY GLASGOW WANTS TO RATE LAND VALUES.

OVERCROWDING.

104,000 PERSONS LIVE IN ONE-ROOMED HOUSES.

CITY'S HANDS TIED BY LAND MONOPOLY.

BY R. L. OUTHWAITE

(In the "Daily News" of 9th April.)

On February 1st last, by 40 votes to 17, the following resolution was carried by the Corporation of the City of

That, the Corporation having approved of the resolution contained in the Parliamentary Bills Comresolution contained in the Farnamentary Bills Committee's minute, of date 25th January, 1912, relative to the levying of a tax for local purposes on the valuation of land under the Finance (1909-10) Act, 1910, the Town Clerk be instructed to communicate the said resolution to all rating authorities in Great Britain, requesting them to petition the Covening the foregone in favour requesting them to petition the Government in favour of the same at the earliest possible date.

At the outset of an inquiry for The Daily News into the motives underlying this action, I waited upon the Lord Provost, Mr. D. M. Stevenson, at the Municipal Buildings in Glasgow. What principle, I asked him, had the Corporation in view in seeking to establish a new basis for assessment?

"The argument is well known by now," he replied.
"The difference between the value of the site on which

this building (the City Chambers) stands and that of meadow land is due to the community. So it is held that land value provides the just basis of assessment. Under the present system the rates are apportioned according to the use to which land is put. A site worth £100 per annum may be let for £10; there may be a coal or wood yard on it. It would be rated on the actual rental-£10. held that the owner should pay on the true value, irrespective of the use to which he puts his land, and if he chooses to hold it up for an expected rise, he should meanwhile pay rates on the real value from time to time.'

How it would act.

"Do you anticipate this would lead to the better use of land?'

The Lord Provost looked out of the window and indicated an out-of-date structure occupying one of the most valuable sites in the city.

"If the owner of that property opposite were rated on its site value it would induce him to put it to a better use.

"And has the Corporation been hampered by the present system in its endeavours to improve the city?

The Lord Provost pointed out that the answer to that question was to be found in the history of the endeavours made by the Corporation to get powers to rate land values, and continued: "The 1909 Budget only touched future increment, with the exception of the undeveloped land tax. We want power to rate land values apart from Imperial taxation. We desire to use the new valuation for our purpose; it is in sight now, and the time has come to set our house in order, and so the Corporation has taken this step."

Following advice which the Lord Provost had given me when I first called upon him, I sought the views of Bailie Alston, on whose initiative the Glasgow Corporation is renewing its demand for powers to rate land values.

"I had long believed in the justice of this principle," said Bailie Alston, "but it was only when I became a said Bailie Alston, "but it was only when I became a member of a public body that I realised how urgent was the need for its application to remedy the evil of land monopoly. My first experience was as member of the Cathcart School Board, which had to build a new school every two years owing to a rapidly increasing population. We were forced to build a school at Mount Florida. It was then an agricultural district, the land being rented at £2 10s. an acre. But at this period the Glasgow Corpora-

tion was laying down water and gas mains, providing drainage, and a tram system. So when we approached the proprietor for one acre one pole, he demanded, and we had to pay, a perpetual feu duty of £100 per annum. He ceases to contribute anything to the local burdens. Later, within half a mile from this spot, the Board purchased another site, and the procedure was repeated.

£8,000 for a 30-Yard Strip.

"Take another case. During the past twelve months the City Council desired to effect an important improvement at the corner of Argyle Street and Union Street. The proprietor on the north side of Argyle Street proposed to erect new buildings, and the Council thought to take to erect new buildings, and the Council thought to take this opportunity to acquire a strip of frontage forty yards in length, 4 ft. 6 in. wide at one end, tapering to nine inches at the other. He demanded £19,000, or £130 per square yard. The Corporation refused to pay, and the improvement has not been carried out. Round the corner, in Buchanan Street, for a strip thirty-yards by 4 ft. 6 in. the city paid £8,000. The moral is that where values exist, created by the community, the community should have power to draw from that source all revenue required for municipal government." for municipal government."

"There is another more important aspect of the question.

From my experience as councillor and magistrate I am convinced that land monopoly is the source of all other monopolies and their attendant evils. I recognise that when you relieve houses from taxation and force land into use, a better and cheaper class of house will take the place of the slums. I don't so much object to what the landlord takes, as what he prevents being done.

Consider a sectment orders. The poor

"I signed to-day fifty ejectment orders. The poor people will go to crowd with others, and if they go to "ticketed" houses the occupiers may be fined for overcrowding. It is a horrible business. A magistrate recently sent 78 men to gaol in one batch for sleeping in a brickfield. Contrast this with the wealth of a city where the owner of land worth £130 per square yard pays nothing. In the slums the people pay twice as much for a given area of floor space as is paid by tenants in the fashionable suburb of Pollokshields."

From official sources one learns that in its endeavour to improve the housing of the poor and the amenities of the city the Improvement Department incurred under special Acts an expenditure of £2,439,725 15s. 1d., giving a net cost after realisation of certain properties of £1,586,786 5s. 10d., and showing a probable deficiency on realisation at a present valuation of £322,584 0s. 4d. For these transactions there was borrowed £1,215,558 17s. 4d. and raised by special assessments £597,003 0s. 11d. cost of new tenements, model tenements, family house, and labourers' dwellings totalled £347,652 8s. 7d. On seven lodging-houses, with sites, there was spent a further £109,342 19s. 5d. These latter sheltered during 1911 nightly lodgers to the number of 693,328, including 89,105 nigntly lodgers to the number of 693,328, including 89,106 females, the payment per night ranging from 3d. to 6d. As against the sum of £597,003 0s. 11d. raised by special assessment, the ratepayers have free assets valued at £32,753 17s. 9d., and Alexandra Park, costing £40,000; the balance has gone in the main to the formation of streets and to confer a special benefit on adjacent landowners.

In view of such tremendous expenditures to remedy conditions due to land monopoly, the main result of which has been to put millions of increased land values into the pockets of ground landlords and leave the evil unremedied, it is not surprising that the ratepayers of Glasgow should continue to make an insistent demand for power to levy upon the communal land value fund. All the more reasonable seems the demand in view of the extent to which land benefited by municipal expenditure escapes from contribution.

From the Assessor's office I gleaned the following significant facts. The area of the city is 12,975 acres. from which was collected for 1910-11 the sum of £1,044,600. Of this area 1,360 acres appears in the valuation roll as unoccupied land, and contributes £275. There is a further unoccupied area of 1,320, but as it is attached to other subjects, such as farms, it is rated through them, and the amount it contributes cannot be estimated. The Corporation owns 320 acres of unoccupied land which is not included in the above. Consequently 2,680 acres, over one-fifth of the area of the city, is unoccupied in the hands of private individuals, and contributes a few hundred pounds to a total contribution of over a million. When to this area is added that which, whilst being technically occupied, escapes through the structures on it not being in conformity with the value of the site the need for a land value basis of assessment is obvious.

The Death Roll.

I waited upon Dr. Chalmers, the Medical Officer of Health for the City, and told him the object of my mission. He said: "I have no politics, but you may say the need for reform is as great as ever, there has been no improvement as regards the evils due to overcrowding." view a typical corner under the guidance of an official of the department. A few minutes' walk from the municipal buildings brought us to a place of Doom, where huge tenements towered aloft around a narrow courtyard. We entered one through the low archway and began to climb the stone stairs. It was midday outside, it was night within. The stairs were greasy with damp, the stench was as if we were ascending an inverted sewer, nauseating, utterly horrible. On one landing a few feet square, lit by a glint of light from a window over against which stood the wall of another tenement, there were huddled eight little children—this was their playground. We knocked at a door, and, getting no answer, opened and entered. It was a dark, musty smelling den. In the middle of a room was a cradle with a baby in it, two little children was a create with a baby in it, two little children were sitting on the floor by it, and a child of about five was in bed and in charge of the family. There was an unguarded fire in the room. Opening from this room there was another small crib. We closed the door and left there was another sman crib. We closed the door and left the children to their fate, and ascended to the fifth and topmost storey, looking in on the way at similar homes. This tenement was one of two-roomed houses; in homes of such dimensions live 348,731 people, 47 per cent. of the population of Glasgow. In these the death-rate is 21.3 per thousand comparable with a rate of 11.2 per thousand for houses of four apartments and up.

Where Children Perish.

Then we visited another tenement comprised of residences of one apartment. The homes we entered at each flight were about ten feet square. In one we found a little pale-faced boy and two women who were trying to sew in the dim light, one of whom said she came from Inverness. I asked her if she preferred Glasgow. "If you ask me, there is no place in the world worse than Glasgow," she replied sadly.

The one-room house is let for 2s. 9d. a week, sometimes by the night for 1s., with a blanket branded with the word "Stolen," to prevent theft, and a stick or two of furniture. In such houses in Glasgow there dwell 104,128 people, 14 per cent. of the population. In these the death-rate is 32.7 per thousand, comparable with 11.2 per thousand in homes of four apartments and up. In such homes of one and two compartments still dwell, after all Glasgow's noble endeavours, 61 out of every 100 of her population. The density of population in Glasgow is at the rate of 60 to the acre, in the area I visited it is 567, in the particular locality described it is 973. And over one-fifth of the area of the city is unoccupied land! It is for power to bring the people out of the black holes of Glasgow, to save the children who are perishing in battalions that the Corporation is appealing to Parliament.

The "Ticketed" Houses.

In such localities as these are the "ticketed" houses, of which there are 20,344 in the city. They are subject to visitation by a sanitary inspector at any hour of the night or early morning in defiance of the "sanctity of the home." In 1909 such inspections resulted in the detection of 3,846 cases of overcrowding, and the infliction of fines in 472 cases. Here is an illuminating Press report of such a prosecution:—

Among the overcrowding cases dealt with at the Eastern Police Court yesterday, that of Hugh Logue, a labourer, aged 22, was one of an extraordinary nature. Logue pleaded guilty of overcrowding the single apartment he rented at Marlborough Street to the extent of three persons more than were allowed by Statute. Two inspectors stated that on June 10th, while in search of overcrowded apartments, they heard suspicious sounds proceeding from Logue's house, and on looking in through a chink in the shutter, one of the officers caught glimpses of the members of the family scurrying about apparently in a state of excitement. Having demanded admission, they found Logue's wife, the father and mother of the accused with two children in bed. Suspecting there were other members of the family in the house, a search was made, in the course of which the bed was closely examined, and the missing members, accused, and his two sisters, aged 20 and 16 respectively, were found secreted between the bedboards and the mattress. three were somewhat exhausted when relieved from their uncomfortable place of refuge. A fine of 7s. 6d. was imposed.

I called upon Mr. Fyfe, Chief Sanitary Inspector of the city, and he put the problem of the overcrowded tenement in the true perspective. Speaking of the prosecutions, he remarked: "It is only stirring the pot; the poor creatures just shift from place to place. There are plenty of better houses standing empty, but they cannot afford to rent them."

It is thus no question of securing closing orders; as a matter of fact, many of the ticketed tenements are those in best structural condition. Then Mr. Fyfe gave instructions, and sent me into another room to see ocular demonstrations of this point—and here in passing let me bear testimony to the great courtesy shown by the officers of the Corporation to me when introduced by Bailie Alston. We went into a room on the walls of which were hung great canvas sheets covered with figures prepared by Mr. Fyfe. They were the results of his investigations as to the wage status of the occupants of one, two, three, and four room houses in selected areas. At a glance one saw that the tenement problem is a wage problem, a poverty problem. In a street, the tenements of which I have described, live fifty labourers, four artisans, one professional man, and eleven men of various occupations. Their average weekly wage is 14s. 6d. In one street the weekly wage is 10s., in another 13s. The one-room houses are almost entirely occupied by people getting less than £1 a week, and each rise in the wage status goes with occupancy of a better dwelling.

The citizens of Glasgow know that they have created a vast fund that now goes into the pockets of those who render no service in return, and that any endeavour on past and discredited lines would only swell that fund and leave present evils untouched. They hold that the rating of land values will make this fund available for social benefit, and also make available to private enterprise the land withheld from use. By taking this socially created fund to remove the taxation that now falls on buildings, and land being forced by the process into beneficial use, they anticipate that the slums and tenements would disappear, and that in their place more desirable accommodation would be provided for these attempts.

modation would be provided for those whose need is greatest. All too inadequately have the reasons been indicated which have led Glasgow to make once again this appeal, but they should suffice to ensure the support of a democratic Parliament. A Free Trade Government may be expected to listen to an appeal from the business men of the Clyde, the Clyde that last year turned out a greater tonnage of shipping than all the German Empire. Moreover, the example of Glasgow should inspire such endeavour as will assure that London, after the County Council elections next March, will take her rightful place in the life and death struggle to free civic life from the incubus of land monopoly.

RURAL NEWS

Come forth from the valley, come forth from the hill,
Come forth from the workshop, the mine, and the mill,
From pleasure or slumber, from study or play,
Come forth in your myriads to aid us to-day;
There's a word to be spoken, a deed to be done,
A truth to be uttered, a cause to be won.
Come forth in your myriads! come forth every one!

Come, youths in your vigour; come, men in your prime; Come, age with experience fresh gathered from time; Come, workers! you're welcome; come, thinkers, you must.

Come thick as the clouds in the midsummer dust,
Or the waves of the sea gleaming bright in the sun!
There's a truth to be told, and a cause to be won—
Come forth in your myriads, come forth every one!
—Charles Mackay.

The news of our rural campaign is encouraging. Our intention is to reach out with our message and our literature to every centre, to every village, to every home in every village, and we mean to continue until the Taxation of Land Values and the untaxing of cottages and all improvements made by labour and capital is understood. This is uphill work, we know, but it is the only way.

We have been told time and again in the Senate and in the market place by the Free Trader and by the Tariff Reformer, by the official Liberal, by the Housing reformer in various land reform camps (so called), that our policy cannot be applied to rural land, and that he who advocates it will be met with an unconquerable opposition. Farmers and labourers, to say nothing of the good landowners, ready to assist whenever a reasonable scheme is produced, will understand the proposed Tax on Land Values to be a tax on land, or in other words a tax on the raw material of their industry.

There may be some truth in this latter contention, and there is; but it only goes to show the urgency and the need there is for our enlightening mission. We are not aiming at a tax on land, and we mean to make this clear and plain to the rural workers of the country. We are out for a just system of land tenure, and for a system of local rating which will encourage and not discourage the producer and the improver. We think we can make our case good, and already we have the assurance of hundreds of converts in Wiltshire that our explanations and our practical proposals are acceptable. We have the active and willing co-operation of these new friends, and when they see and agree we are convinced

that there are others likewise ready to receive the good news.

We propose to relieve houses and buildings and all industry from the existing burden of rates and taxes and to take as our standard for rating and taxing the value of land, which as all authority declares exists independent of individual effort and is due entirely to the presence and industry of the community as a whole.

The Prime Minister agrees with this view of the case, and he has said that the rural aspect of the question is more urgent at the present time. It is more urgent now and at any time; it always was the more urgent phase of the land question. As Henry George well said:—"It is not the growth of the city that develops the country, but the development of the country that makes the city grow."

Men cannot make a countryside, but out of the labour and strivings of the people, out of their needs and by their genius a town can arise even on the bleakest looking landscape. The well-being of the town rests on the wellbeing of the country, and hence the rural question is the more urgent.

The Taxation of Land Values will tap a source of revenue for public needs which exists by virtue of public life and public effort and public expenditure; but it will do more, it will set the land free from the grip of monopoly. It will do this by forcing the landowners to pay rates and taxes on the communal market value of their land whether it is used, put to inferior use, or held idle. Such a policy is the reverse of the existing system which taxes industry and allows monopoly to escape. The existing system is the direct cause of low wages and bad housing conditions. Where wages are high, men can and do command comparatively good houses, and wages are highest where land is easily obtained.

The labourers and the farmers have everything to gain by the Taxation of Land Values. They are the active partners in the agricultural industry, and as such have a united interest in its advancement. This in brief is our story for the rural workers. Their labour contributes much to the higher land values of the centres of industry. They have a just claim to share in this communal value wherever it appears, and when this is given them the burdens they now bear will be removed, and not till then.

We cordially congratulate our emissaries and all their public spirited helpers in the formidable looking job they have undertaken. Their well sustained campaign is bearing good fruit, and the enthusiasm they have already evoked for their cause more than justifies this invasion into an hitherto neglected territory.

WILTSHIRE CAMPAIGN.

Active work has been resumed in connection with the Wiltshire campaign now that the men have got their gardens and allotments for the most part into order. The petition to the Chancellor of the Exchequer is under way, and a series of explanatory meetings are being held in the Cricklade Division by Mr. R. L. Outhwaite and Mr. R. C. Orr. The stories told by labourers after the meetings at the gates of the Great Western Railway Company show that a land values tax that would force the soil of Wiltshire into use would empty the works of thousands of men who have come from the villages, or else wages would have to

be greatly increased to retain them.

Writing on April 24th, Mr. Outhwaite says: "At the two work-gates meetings, held yesterday and to-day, there was a great rush for literature. I distributed myself 1,000 "Why Engineers" after yesterday's meeting, being literally mobbed by the men. I explained the petition idea at these meetings, and it seemed to be greatly approved. To-day a man came up to me and said, 'I hope this will be done. I'd like to get out of there and have a bit of land, for I can plough and milk. But the men are kept right under and some will be afraid to put pen to paper.' Another with him said: 'Yes, and I would like to get out too.' They had both come in from Wiltshire villages, and there are no doubt thousands like them among the 15,000 employed. I enjoy speaking to these was and if ployed. I enjoy speaking to these men, and if one only reaches 1,000 a week it must tell, especially as so many ask for literature to distribute in the works. It is proposed to hold a series of open-air meetings at night round the town next week in addition to the dinner-hour ones, for the purpose of getting the petition understood in Swindon. The nine meetings of this week should touch 2,000 men.'

MR. R. C. ORR'S REPORT.

Judging from the meetings and from some canvassing I have done with literature, this is the first time land values have ever been heard of in these parts, although the Housing and Rating Questions are both up in acute forms at present. The people have been so fooled in the past that they have lost all hope of betterment.

We had a very good meeting on 27th March, the literature going well—"How to Reduce," "Rural Land Reform," "What the Working People Want." About three hundred were present all the time. About a hundred and fifty turned out yesterday at the Ironworks, where the demand for the literature was again strong, the meeting arranged for the evening had to be put off, as a travelling show had monopolised the Market Square for their performance.

Arrangements have been completed for the first series of meetings to be held in the Cricklade Division to get the Petition, published in last month's RURAL NEWS, well under way in Swindon before proceeding to the other Divisions of the county. Seven meetings, from April 23rd to April 26th, have already been held.

In Chippenham, Trowbridge, Melksham and Devizes the leading progressive men and women are anxious to have the copies of the Petition at the earliest possible date for signature, and judging from the attacks made on Mr. Outhwaite by the Tory members at Chippenham and the Tory candidate at Swindon, we are certain to have a splendid series of educational meetings and discussions throughout the whole county and in the Press.

Four mid-day meetings at the Great Western Railway Works, and three evening meetings in the outskirts of Swindon, are contemplated, to be followed by the village meetings as soon as the garden work is finished, which will

be in about ten days.

Five hundred copies of RURAL NEWS have been distributed, also two hundred copies of Mr. Outhwaite's new pamphlet, "Land Values in Hastings, Harrogate and pamphlet, Glasgow.

MISS PONKING'S REPORT.

On March 21st, at the request of the Women's Co-operative Guild, I attended their monthly meeting at Chippenham, and I read there Mrs Davies' pamphlet, "What the Working People Want," which they seemed to grasp very well, and I afterwards put some arguments on the Taxation of Land Values before them, which they listened to with a good deal of interest, interrupting occasionally to ask questions or corroborate what I said. I have found three persons who said, "Oh! you are coming to talk about Henry George"—a Malmesbury tailor, who has taken LAND VALUES for six months and is going to see if he can get it put up in the Y.M.C.A. room; a clerk in a bacon factory in Calne; and a Nonconformist minister at Chippenham.

I came across one man at a village (Beanacre) near Melksham, who works at the foundry there, who himself suggested a Petition and volunteered to get signatures.

I have been canvassing and distributing literature in the villages of Highworth and Purton, where meetings have been held, preparing the way for the Petition.

POSTERS FOR THE VILLAGES.

The United Committee for the Taxation of Land Values have issued the following striking posters for use in the rural districts.

No. 1.

TO THE WORKING PEOPLE.

Do not allow your Bread and Meat to be Taxed. Get the Taxes on your Tea and Sugar Taken Off. Get the Rates on your Farm Buildings and Improvements Taken Off.

Tax the Landowners on the Value of their Land.

Then you will have a better chance of getting a bit of land on fair terms and working it at a good profit. Then there will be more jobs and higher wages. Then there will be more cottages and lower rents.

No. 2.

MESSAGE TO THE VILLAGES.

If Food is Taxed it Costs More. Every Cup of Tea, every ounce of Sugar, costs more, because it is Taxed.

A Tax on the Value of Land will make those who

have Land use it, and will make Land easier to get.

Do you want more Small Holdings? Do you want steadier work and higher wages? Do you want better Cottages? If you do, Then Tax Land Values.

No. 3.

TO THE WORKING PEOPLE.

Do not let your Bread be Taxed. Get the Taxes on Tea and Sugar taken off Then Living will be Cheaper.

Tax Land Owners on the Value of their Land. Then those who own Land will have to use it. Then you will have more chance of getting a bit of

Then there will be more jobs and higher wages. TAX LAND VALUES.

These posters are printed in red on white and in black on yellow, and in three sizes, viz. :-

Size A. 20 in. by 8½ in., suitable for gate posts.

Size B. 20 in. by 15 in., suitable for hoardings.

Size C. 30 in by 20 in., ditto.

and can be obtained from The United Committee for the Taxation of Land Values, 11, Tothill Street, London, S.W., in either style of printing at the following prices, carriage

or postage paid: Size A. per 1000, £1 5s.; per 100, 3s.; per 25, 1s. £1 15s.; per 100, 4s.; per 25, 1s. 3d. £2 15s.; per 100, 6s.; per 25, 2s. Size B. " Size C.

The intention of the Committee is to have these posters placarded broadcast in the rural districts, and we hope they will have the co-operation of our friends in this admirable means of conveying our messages to the villages.

A GOOD HOME AND A GOOD LIVING.

LETTERS ON WORK AND WAGES.

II. Freeing the Land.

By Moya Llewelyn Davies.

[Appearing also in "Political News" (the organ of the Home Counties Union of Women's Liberal Associations) for April.]

DEAR D.,

It is plain from your letter that you agree with me that what the working people want is more and steadier employment with better wages, better houses at lower rents, and relief from the present heavy rates and taxes.

Does not everyone, or nearly everyone, agree that the working people ought to have these things? Look at Tariff Reform, offered to the people as a cure for unemployment and low wages! Look at the Housing Acts, Small Holdings Acts, Minimum Wage Act, all passed in recent years, which are attempts to help the people to get better homes and a better living! But has it ever occurred to you, that instead of trying to help the people it might be better to let the people help themselves? They are only too anxious to work and produce the things they want, and are perfectly well able to do so, if only they were allowed the opportunity. What prevents them from doing so? Why is it that there is not enough work for all, and that people should be suffering in this way through no fault of their own?

No one can work without land, and the things the land yields. Land there is in plenty—land suitable for producing food of all kinds, and for timber, stone, clay, metals, and all the raw material from which alone useful things can be made, and the making of which gives employment to men; land suitable as sites for houses, and for wharves and warehouses, factories and shops, where raw materials could be worked, and goods distributed. Is it not plain that there would be plenty of work for all, if that which is necessary for all work, and of which there is plenty—I mean the land—were set free for the use of all, on fair terms? All the work that has ever employed men, and given them the means to live, requires the use of land. There has never been a trade nor an industry which has not owed its existence to work which was first of all done by men upon the land.

But though there is plenty of land, land which could be turned to good account, the people who want to use it, can't get it. It is a case of "water, water everywhere but not a drop to drink!" Many people who own valuable land, won't use it themselves, and won't allow others to use it. For such land in many places a price of £100 or even £1,000 an acre has been refused. Such land is kept back as a speculation, till the need for it becomes greater still and a still higher price can be asked. And all the time this land escapes paying taxes altogether, or pays on a very low value, far below its real value.

Then again much land which could supply people's wants is kept by the owners for sport, or for pleasure, or merely from selfish pride of ownership. Everyone who owns such land, and refuses to turn it to account himself or let others do so, is causing the unemployment, low wages, and poverty which are oppressing the people.

He refuses to allow it to grow corn for instance, he is therefore preventing farm labourers, harvesters, binders from getting work; the miller and bis men might be milling it but they do not get the opportunity; the railway does not carry the flour to the market, there is less work for railwaymen, clerks, engine drivers, porters, shunters. Less work for the railways means less work for the iron-workers, coal miners, engineers, and numberless other workmen. And all these thousands of men who might have got employment if that land had been put to use, they themselves would have been buying goods, and giving employment; renting houses and helping the building trade; buying food, clothes, furniture, and so helping countless numbers employed in producing these things. If more land were put to use, not only would there be

If more land were put to use, not only would there be more work, but wages would rise. Men at present idle, would find work, the number of men looking for jobs would be less, it would be more difficult for masters to get men, and they would have to pay higher wages.

With a bit of land, a man in the country, for instance, could find plenty to do, work of a healthy, happy kind which would bring him in enough for comfort. But things must not be as they are now! He must not be squeezed and crippled by too high a rent for his bit of land; and as soon as he begins to use the land and make it produce, or build a cottage on it, he must not be made to pay rates on his improvements. He must not be punished because he works hard and produces food and other things, thus helping himself and others, and making things more abundant and cheaper for everybody. No! having paid a fair rent for his bit of land that must be the end of paying for him. He must be allowed to go ahead and get the best out of his land, and improve his position as much as ever he can, and no rate or tax must be put on him for doing so.

And if he were thus prosperous—working his own land at a profit, or working for someone else at good wages—he would have no great difficulty in renting a cottage if there were any to be had, or even in building one for himself, as the Scotch crofters have done, who have security of tenure and fair rents, with no fear of their rents being raised, or having to pay rates on their buildings and improvements.

When I hear of Acts for the Housing of the Working Classes, I sometimes wonder who it is who is going to provide houses for the working classes except the working classes themselves. And I ask myself what is now preventing the working classes from providing themselves with the houses they want. And the more I think about it the clearer it seems to me that all they want is the use of a piece of land as a site for house and garden, paying only what that site is worth, and then being secure there with no fear of being turned out at a landlord's whim, or of being called upon to pay anything more in rates or taxes because

they have built and made improvements.

The people who want houses are there, everywhere, waiting for them; builders are there ready to build; it is the land that it is so difficult to get. The land is there too; land there is in plenty for cottages and gardens, but it can't be had, or can't be had at a fair price, not at ten times, nor twenty times, nor a hundred times the price that an owner puts on it when he has to pay rates and taxes on it. Do you know for instance what happened in Richmond in Surrey? The Town Council of Richmond wanted to build some workmen's houses, and they cast their eyes on a piece of land which was lying idle right at the far end of the town. It was not very easy to get at, and they thought to themselves it couldn't have much value, and they'd get it rather cheap. But did they? The land appeared in the Rate-books as of the value of £4 an acre, and as it was called "agricultural" land the owner only paid rates on £2 an acre. Well! he asked the Town Council £2,000 an acre for that land, and he got it! And the result was the Town Council had to squeeze forty houses on to two acres! And who was it who suffered? The ratepayers who had to find the money; the working men who had to live in the houses without proper air-space and garden; and still more, the men who couldn't get cottages at all in consequence of the high prices demanded for land.

What on earth is the good of trying to build houses for the working people as long as at the same time we encourage, as we do by the present system, landowners to withhold their land or sell it only at such monstrous prices?

Land there is in plenty also, suitable for cultivation, but again it can't be had, or can't be had at fair prices. At a meeting of the Surrey County Council (held on the 9th May, 1911) it was reported that the Earl of Dysart asked £200 an acre for Small Holdings, land for which he was paying rates on a yearly value of £1 an acre. How can Small Holdings Acts and Housing Acts help the people as long as prices like these are asked for land, and other land is held back altogether because the prices asked no one could possibly pay and at the same time make a living out of the land.

Why can't the people get land at fair prices? Because at present land which is not used is let off almost altogether from taxation. Every encouragement is given to a landowner, or land speculator, to hold back his land, to refuse to allow it to be used, and every difficulty is put in the way of those who want to use the land, make it productive, and get all they can out of it. At present a landowner has two values for his land, one value, a low one, when he is asked

to pay rates and taxes, and another value, a very high one, when he wants to let or sell it. A small piece of land, for instance, that I bought recently in Sussex, was paying rates on a yearly value of £2 before I bought it, but the

owner asked and got from me £650, or 325 years' purchase! How are these bad things to be put right? Steps must be taken which will make it worth the landlords' while to let their land be used. The present state of things, which rewards those who keep land out of use, and punishes those who put it to use, must be reversed. How can this be done? By putting a tax on the value of all land, apart from the improvements made in or upon the land; on all land, according to its true value whether it is used or not. This would be a relief to the man who is making good use of his land, because he would have no rates to pay on his buildings and improvements. On the other hand it would very soon induce landlords who were holding back their land either to use the land themselves (thus giving employment, and increasing production), or to let others use it. If a landlord had to pay on the land he kept idle, as he did on the land which he allowed to be cultivated, and which was bringing him in something, he would soon be anxious to cultivate his idle land, or to get rent for it by letting it, to help to pay the tax upon it.

The land which would thus be brought into use would be more than sufficient to provide small holdings for those who wanted them, and for cottages and gardens. By a "Housing Question" would solve itself.

In my next letter I shall show how these changes can

be brought about.—Your affectionate friend,

M.

THE MARTIAN.

By Dr. George W. Carey.

During the course of his journey on the Earth, the inhabitant of the planet Mars reached a large and marvellous country. Majestic rivers watered it, and its soil, which stretched out of sight, was of a remarkable fertility. Martian surveyed the country with pleasure, when he saw coming towards him an Earth citizen, looking rather melancholy.

"Good morning," said the Martian.

"Good morning.

"Well, what's the matter with you?"

"I'm hungry."

"Why don't you eat, then?"

"I've got no money."

"Work and earn some money."

"I can't find any work.

"Work on that piece of land. Start growing some wheat, some potatoes; it doesn't matter what. The owner doesn't wish to employ me."

"The What?"

"The owner."

"What do you mean by an 'owner'?"
"Forsooth! It is he who owns the land."
"Owns the land?"

"But . . . naturally . . . "
"What the dickens! . . . Say, but is it not Nature that created this Earth?" So it is said.

"And was it not made for everybody, to the end that they might live on it?

So I am told. . . I don't know. . . ." "Then, how is it that a man comes to be owner of the

"The law gave it to him."

"Who made the law?" "Who's us?" it was us."

"Us, the electors. I and all the others."

"What! You the supreme people, you make laws which give fields like that to a man—to a man who has the right to refuse you work when you are begging, and when you are dying of hunger?"

"Alas! . . . Yes."

"Will you be so good as to remove your hat and allow me to look at the shape of your head?"

And the Martian raised the anchor of his airship and cried, as he rose up in the air:

"What madmen are the inhabitants of the Earth."

THE COAL STRIKE.

A SERMON: AND AN OPEN LETTER.

At the Coatdyke (Lanarkshire) Parish Church Men's Own Meeting on Sunday, March 10th, the Rev. J. Cromarty Smith gave an address on the Coal Strike, a report of which appeared in the local paper, the COATBRIDGE (LANARK-SHIRE) EXPRESS, Mr. John Cameron of the Scottish League took advantage of the opportunity to send to the Editor a reply in the form of an Open Letter, which duly appeared in the COATBRIDGE EXPRESS and which we reprint in full as a very excellent exposition of our case.

AN OPEN LETTER TO THE REV. J. CROMARTY

Reverend Sir,-I beg to thank you for your address on the present labour unrest. It is much that a minister of the Gospel should on the Lord's Day, consider it his duty to discuss those momentous labour and social questions which affect the very lives of the people. The masses are steadily drifting away from the Church. Earnest social reformers have long looked upon it as the willing handmaiden of tyranny and privilege; as an institution which stands paralysed and inert in presence of the most glaring injustice. While, therefore, grateful to you for trying to teach the Church its duty, I venture, on behalf of the movement with which I am connected, to criticise some of your remarks and point out several inconsistencies. Of your own sincerity we have no doubt whatever. A part of the truth you undoubtedly see, but your failure to grasp the entire truth has led you into pitfalls; has made your deductions valueless and your proposals incongruous and impracticable, being, as they are, subversive of the rights of true property. My object is not so much to dissect your utterances as to advance a principle which I believe to be the only thing which will save society from the many dangers which now threaten it.

In discussing the coal strike, such subjects as the rights of property and the rights of labour are brought into sharp, prominence, and before we can think or act correctly the first question we must answer is-To whom do the coalfields of Britain rightfully belong? A mere layman might be excused if he looked upon present possession as being sufficient title to exclusive ownership, but a minister of Christ and a scholar like yourself cannot be excused for blindly accepting such claims without questioning. Into this subject of a just and moral basis for property you did not enter in your speech, but your remarks regarding the State taking over the mines, where you say that "no one to-day advocated confiscation," and that "the present owners would be paid out at a reasonable and well-considered figure," show that you favour the coal-owners' right to mineral land in preference to the people's claim. Now, we disciples of Henry George, and who, on account of the form which our political proposals has taken, have come to be called Single Taxmen, hold views diametrically opposed to those suggested by your remarks. We hold that this earth, with all its natural forces and elements-air and water, the light and the heat of the sun, the land (including, of course, mineral land)-were provided free by the Father of all and given to His children that they might use them for their subsistence while sojourners upon earth. We insist that no man-made law can set aside this decree of Providence. This doctrine of equal rights to the use of the earth is graven upon the face of Nature, and the moral sense that is within every man responds to the truth of it. Not only have our beliefs the Divine sanction, but they have also the hghest legal support, for no less an authority than Chief Justice Coleridge has declared that the land of a country belongs to the people whenever they choose to resume possession of it.

And it must be so. The land is our storehouse; the reservoir from which everything must come, and without access to which nothing can be produced. Everything that man eats, drinks, wears, or uses in any form comes from the land. From it our very bodies are made, and to it they shall return; we are as truly children of the soil as is the blade of grass or the flower of the field. You will see, therefore, what a tremendous, an unjust power we have placed in the hands of those to whom we have given exclusive ownership of the earth. The landowner exerts a more baneful influence than any autocratic

monarch, in that he holds absolute dominion over life and death. In handing over to one man that element upon which, and from which, other men must live we make him their "master" in the fullest sense of the term. (I get the word "master" from your own speech, in which you have used it several times; surely an unfortunate designation to be used by one who is supposed to acknow-

ledge but one Master.)

In admitting the righteousness of private property in land, we make attacks on the rights of that which is really genuine private property, viz., those things which are produced from the land, by labour and capital. Thus capital is cheated of its just reward, and at the will of an obstinate landowner is compelled to lie idly by, rusting and decaying, and labour is fleeced of its just earnings and condemned to poverty and rags, followed by utter destitution in times of enforced unemployment, caused by the withholding of land from use. It is private property in land which is the root cause of the acute distress which prevails among the working classes of every country to-day; it is this that causes the intense struggle for a bare living, forcing men to trample upon others lest they be themselves trampled upon; that cruelly condemns them to bitter want and involuntary idleness, and goads them on to despair, and drunkenness, and crime, and is fast destroying their faith in the Church and the existence of a living God. The Creator has provided plenty for all, but we have allowed His good gifts to be monopolised by a few, while we turn and rend each other.

What is the matter with labour all over the world to-day is that labour is robbed, and any remedy which stops short of abolishing that robbery is futile. No half measures will suffice; equal rights to the earth must be restored. But how? Nothing is easier. All that requires to be done is what we propose: to abolish as fast as may be the many burdensome and iniquitous taxes which we at present levy on incomes, on trade, on houses, and other forms of wealth which are legitimate property and resort for revenue to ground rent or land values. Thus, without any talk of confiscation or compensation, the State would become the universal landlord without calling herself so. Ground rent being taken and used for the public good, the land would be truly the joint stock property of the people. To see fully how beautifully this beneficent reform would harmonise with the Divine will and satisfy every Christian aspiration, I would refer you, Sir, to the writings of our revered teacher, Henry George; yet nevertheless one aspect of the question in its bearings on the

present coal crisis may be considered.

There are three parties concerned in the mining industry as we see it carried on to-day, viz., the owner of mineral land, the coal lessee, and the miner. The coal lessee invests and risks his capital in boring for coal and finding it. He puts down plant and machinery to raise the coal to the surface; railways and roads are laid to get the product away. The capitalist is thus a necessary and useful member of society, and has a perfect right to share in the produce. The miner supplies the active labour required, and is therefore also entitled to a share. But the landowner supplies nothing, risks nothing, does nothing towards production. His immense income, arising from dead-rents, way-leaves, railway rents, ground rents for miners' houses, and a royalty from every ton of coal produced, accrues to him though graciously giving us his permission (which he can withhold if he likes) to tread and use what is sometimes sardonically referred to as "our native land." Whatever preposterous claims may be set up regarding ownership of the surface of the earth (and, of course, we repudiate all such claims), law and reason alike declare that the minerals in the bowels of the earth are, and always have been, the property of the nation. Therefore we may at once justly appropriate by taxation all mining royalties for the state without hampering production in any way, but, on the contrary, by so doing we will give a great impetus to industry by relieving it of this dead weight. Coal lessees will be in a better position to offer better wages, and we shall also be enabled to better compete in the coal markets of the world with countries that at present have the advantage of saner laws regarding mining royalties.

But, great as would be the relief given to industry and trade by the taxation of land values and mineral royalties (for all other rates and taxes could be gradually dispensed with), enormous as would be the public revenues derived therefrom, these things pale into insignificance when compared with the effects that the tax would have when applied to the value of unoccupied land which for any reason is being "held up" or kept out of use. We must make it unprofitable, and therefore impossible, for the landowner to keep the field from the tillers, and this we can do by taxing him on the true annual value of the field, whether it is tilled or kept lying vacant. Under present conditions a strike or lock-out in the mining trade can only end disastrously for the men; the conditions are all against them. When work ceases the landowner is only slightly embarrassed; his royalties certainly are suspended temporarily, but his fixed or dead-rent goes on. The coal lessees recoup themselves for any temporary loss by disposing of binged-up coal at fancy prices, and by keeping up prices when work is resumed. But the miner starves. With a substantial tax imposed on the annual value of the coal-fields, whether there was any output or not, "the boot would be on the other foot." With such a heavy tax to meet, coal owners could not possibly afford to keep the pits producing nothing, but must make terms with the men at once. A strike like the present one could not possibly continue for any length of time; indeed, under the new conditions, lock-outs or strikes could hardly occur at all. With all kinds of land thus everywhere forced into use labour would be in demand, and its reward would be, not only a "minimum wage," but the full earnings of labour.

Into details as to how the tax would be apportioned between coal lessee and landowner I cannot now enter, but in the first place it would be made payable by the lessee who would have power and authority to deduct a proportion "pro rata" from the royalties and ground rents paid to the superior." For it must be remembered that the superior is not only the receiver of land values. When he lets a tract of mineral land to a company on a long lease, he retains only a part of the land values in the shape of fixed rents and royalties, and the company from that moment participates in future increase of land values and in any profits that may be got for the coal produced. The lessees thus become to that extent landowners and receivers of land values. As such, our reform would touch them, but as capitalists, employers of labour, and captains of industry we would remove every tax and burden which now fetters them. Let them count the loss and count

the gain.

Our position, Sir, is the only logical one you can take. If the coal-fields are the just property of the present holders (and you admit this when you affirm that before the State can resume possession of mineral lands the present holders must be fully compensated) then the whole agitation to compel the owners to grant a minimum wage is wrong. If a man has the same moral right to own coal in the bosom of the earth as he has to own a horse, a watch, or a house, then any Parliamentary filibustering to compel him to employ certain men to dig the coal and pay them certain wages is to be condemned, being an unjust and unwarrantable attack on property. If, on the other hand, as we declare, there is a common right to the land (a right which does not attach to things of human production) then the only way out of the difficulty is to restore that common right by some such method as we advocate, viz., the taxation of land values.

Thinking men are beginning to see that radical treatment of the land question is necessary, and our ideas are spreading apace. To quote our gifted leader in his passionate appeal to the Church:—"And the cause for which we stand has now made such progress in the minds of men all the world over that it can never again be subdued, but must go on conquering and to conquer. God's truth impels it, and it is no more in the power of vested wrongs to stay it than it is in man's power to stay the sun. The stars in their courses fight against Sisera, and in the social ferment of to-day, to him who hath eyes to see, the doom of industrial slavery is sealed! Where shall the dignitaries of the Church stand in the struggle that is impending; nay, that has already begun? With the delivered when the timbrels shall sound again, or with the chariots and horse-men who shall again be engulfed in the waves?"

I write this to you, Sir, in the hope that I may be the humble means of causing you to search for the truth and be freed by the truth and use your influence and abilities to spread the truth, and I should be glad to think that others who may read this letter may be helped thereby to see the

light.—I am, Sir, yours truly,

JOHN CAMERON.

A BLOW TO SMALL OWNERSHIP AND LAND PURCHASE.

SMALL PROPRIETORS CANNOT MAKE ENDS MEET AND BY REQUEST ARE TAKEN OVER AS TENANTS UNDER THE CROFTERS ACT.

The Oban Times (the leading agricultural journal in Scotland advocating Tariff Reform), April 20th, tells in a leading article of the complete breakdown of a small ownership and land purchase scheme instituted in the Scottish Highlands to provide land for "landless raiders." We quote this informing article in full, both as a warning and a guide to all who are on the lookout for small holdings, and who have to listen to the fairy stories of the two sets of land reformers who advocate both small ownership, and tenancy under the Government, by land purchase:—

"BARRA LAND PURCHASE.

SCHEME ENDED IN FAILURE.

The first seizure of land in the island of Barra took place in 1901, when a number of landless cottars raided the extensive farm of Eoligarry. Readers will no doubt remember the history of that raid; and it is not our purpose to refer to it here. The upshot of the land seizure was that the Congested Districts Board opened negotiations with the agents of the proprietrix, Lady Gordon Cathcart, with the view of acquiring land for the landless raiders The result of the negotiations was that the Board paid £5,500 for a portion of Eoligarry farm, which they sold to 58 small landholders under the land purchase scheme. Twenty of these holdings were valued at £5 each, five at £4 10s., and thirty-three at £2 10s., giving a total rent of a little over £200. The annual price payable for these hold ings was about £204, representing the purchase price of £5,500. It was said at the time that the Board had bought these lands at 27 years' purchase, but statements in Parliament by the Member for Inverness-shire represented the price paid to be at least 38 years' purchase on the gross rental. This statement, which appeared to have been at the time rather wide of the mark, may prove at the end to be fairly accurate.

The smallholders at entry were totally ignorant of the value of land, being mostly cottars and squatters, and in their extremity to obtain a croft were eager to agree to any terms. The Board thus proceeded with the settlements and sold the holdings to the tenants at the rents stated. After a few years' hard struggle, however, the settlers found it impossible to meet the instalments of purchase price due by them. Year by year they sank deeper and deeper into arrears, and finding their position gradually becoming an impossible one, they again and again petitioned the Congested Districts Board to relieve them of the purchase system and accept them as tenants under the Crofters Act, but without avail. At the General Election of 1910 both political candidates—Sir John Dewar, M.P., and Sir Reginald Macleod—were approached by the settlers who explained their hopeless position. Both candidates provided to their hopeless position. Both candidates promised to endeavour to extricate them out of the difficulty. In September last Lord Pentland, accompanied by Sir Robert Wright (now the Chairman of the Scottish Board of Agriculture) visited Barra, when the settlers waited upon his lordship and stated that they were ruined, and would of necessity have to abandon their holdings unless effect were given to their petition. Lord Pentland then promised to give favourable consideration to their request. The settlers all along had insisted that the purchase price was exorbitant, and that the individual holdings in each township, valued at a stereotyped figure, were in very few instances of the same value. The settlers' interview with Lord Pentland, as stated, resulted in a revaluation of the holdings as craved, and in their being put under the Crofters Act tenure. A few weeks ago Mr. Thomas Wilson, the Act tenure. A lew weeks ago Mr. Homas wilson, the Congested Districts Board factor, visited Barra, when an agreement was signed by all the settlers abandoning the holdings as owners under the purchase system, and taking them over as tenants under the Crofters Act. By mutual agreement, Mr. Neil MacLean, farmer, Nunton, Benbecula, was appointed arbiter to fix fair rents for the holdings in question, and during the last fortnight he has inspected the lands. The rents fixed by him are not yet announced by the Board of Agriculture, but from the fact that the settlers have been placed under the crofting tenure it may be inferred that their grievances were well founded. The new valuation will be awaited with much interest generally, and with eagerness by those poor settlers to whom it means so much

From the beginning of this ill-fortuned experiment, it is clear that the basis of purchase was at fault, and but for Lord Pentland's action in rescuing the settlers from their unenviable position, they would have had to carry on the struggle for another forty years. It is gratifying to know that the agreement made with the settlers provides for the fair rents now being treated as if they had been fixed in 1901, the date of entry, thus giving credit to the settlers for any sums overpaid by them should the valuation turn out to be under the combined annual instalments of £204 hitherto paid by them."

LAND MONOPOLY IN WILTS.

PETITION TO THE CHANCELLOR OF THE EXCHEQUER.

TAX LAND VALUES.

[From the Daily Chronicle (Western edition), April 27th.]

A comprehensive land campaign is in progress in Wiltshire, under the conduct of Mr. R. L. Outhwaite and Mr. R. C. Orr (on behalf of the United Committee for the Taxation of Land Values). Explanatory literature is abroad in the land, and is being distributed from door to door. Meanwhile there is a concentration upon Swindon, with a view of obtaining signatures to a petition to the Chancellor of the Exchequer from those who believe in the Taxation of Land Values and the untaxing of industry as a means of overthrowing the monopoly in land, widening the field of employment, raising wages, and providing the national means to decent housing accommodation.

The petition makes the following submissions:—

(1) That the condition of those who labour upon the soil of Wiltshire stands in urgent need of improvement. The wage of the agricultural labourer is a miserable pittance, his cottage often a damp and dismal abode, and even such is hard to obtain. Nor has the labourer a chance to rise by obtaining land on reasonable terms. These conditions are the result of the land being monopolised and withheld from full use; the landowners' return of 1873 showed that 44 proprietors held 465,601 acres, or over half the county.

over half the county.

(2) That in the towns of Wiltshire wages are low, as the result of the people being driven from the villages to compete for work in such centres; the Census of 1901 showed that during the previous ten years 22,000 people had migrated from the rural districts of the county.

(3) That the rates, as at present assessed, bear heavily on tradespeople, on smallholders and market gardeners, and on all who put land to its best use, thus discouraging the use of land, and encouraging its withdrawal from labour, thereby causing unemployment and low wages; and

(4) That taxes on necessities, such as tea and sugar, and the rates levied on buildings, fall heavily and unfairly upon all workers.

TO ABOLISH TEA TAX.

The petition asks that such tax shall be levied upon the value of all land, whether in town or country, as will compel its full use, and that the money raised by the tax shall take the place of the tea and sugar duties which press so heavily upon the poor, and shall reduce the rates for education, poor relief, main roads, police and asylums, which as now assessed are a burden and penalty on industry.

One of the prime objects of the petition is that the Chancellor of the Exchequer shall come to Swindon to receive the document and reply to those who look to him to uphold the rights of the people against monopoly and privilege. If memory serves, Mr. Lloyd George has never addressed a Swindon audience, and signatures will no doubt be procured in their thousands when it is fully

realised that the petition not only prays for the Taxation of Land Values, but also for a visit from the most loved and most hated statesman of the day.

OPENING THE CAMPAIGN.

A preliminary meeting of the campaign will probably be held during the next few weeks in one of the large halls of the towns, at which it is hoped that either Mr. Frank Neilson, M.P., or Mr. Wedgwood, M.P., will speak. Both these gentlemen are popular in the railway town for their masterly treatment of the land question.

Having adequately covered Swindon, it is proposed to go into the other Wiltshire towns. Already good work has been done in the rural districts. The ground has been prepared in the Cricklade and Chippenham Parliamentary divisions for a project designed to enable the workers to bring home to the Government their views on the land question, and the month that is about to dawn will be

devoted to launching it.

There is plenty of scope for such a campaign in Wiltshire. At Chippenham, for instance, the rates are 8s. in the £, and of the 300 acres which comprise the rating area 150 acres escape as "agricultural" land, and a select site of an acre recently sold for £7,000! This is the sort of data upon which the campaigners are working. The housing conditions at Melksham are notoriously unsatisfactory. During the last few years a number of men have been brought from far away to the rubber works established in the town, and several hundred cottages are badly needed. Workers are forced into the villages because their earnings will not allow them to pay 6s. or 7s. a week. They are not blessed with a minimum wage, but this land campaign may lead to their having the power to demand proper and reasonable housing accommodation close to their work.

Another phase of the question is supplied by a prominent town councillor at Chippenham, who a few years ago bought a property which was then rated at £6 per annum. He spent £260 on improvements, and was penalised for such enterprise by an immediate rise in the rateable value of the premises to £28 per annum.

IN THE LAND OF CANAAN, AND IN ENGLAND.

BY W. LEWIS WADE.

Those students of social reform who recognise in the Bible a guide to their thoughts and actions cannot fail to be interested in the fact that the old Hebrew Patriarchs recognised that the land was sacred to the community, and that its unrestricted use was essential to the general welfare.

In the first paragraph in the Book of Genesis it says: "In the beginning God created the heaven and the earth. And further on in the same chapter it tells how God gave man dominion over the earth, and all that it contains. Thus we have the first principle that man has, by the right of divine gift, the privilege of using the land, and to enjoy the results of that use. The fact that land does not rightfully belong to the individuals is indicated in Lev. xxv. 23: "The land shall not be sold for ever; for the land is Mine; for you are strangers and sojourners with Me." It was for you are strangers and sojourners with Me." It was against the Hebrew law for a man to sell his land "for ever"; his was only a life interest, and he had no absolute right to dispose of it. Soon after the settlement of the Israelites in the Promised Land, Joshua sent out surveyors to measure and report on the different parts of the country, a valuation was made, taking into account the varying fertility of the soil, and the land was duly apportioned to the whole race, tribe by tribe, family by family. Boundary marks were set up, clearly defining the limits of each plot of ground, and these visible signs of the equal right of all to the use of land were protected both by public opinion, and by the imposition of a solemn curse upon anyone who removed them. This curse still continues to be uttered annually in all English Churches, but it is to be feared it is little heeded.

To-day, the law has ceased to recognise these ordinances, and protects those whose interests are devoted to private property in land. Of course the equal division of the land among a primitive nation like the ancient Hebrews, whose only industries were agriculture and cattle rearing, was

a comparatively simple matter; but with our intricate system of the division of labour, and our highly complicated commercial organisation, it is hardly possible to divide the land equitably among the huge and ever-increasing population of our country, neither would its results be likely to be beneficial; but if we can secure to every individual an equal opportunity to labour in any capacity, and to enjoy the fruits thereof, the same result will accrue. A man who has unrestricted access to the land can always earn his own living, and support his wife and children in comfort. But under existing conditions, with our institution of private property in land, it is difficult to obtain the ground for this purpose without the tiller being obliged to pay so high a rent as to deprive him of the greater part of what he produces, and only leave him a bare starvation wage. The result is that men are forced to leave the soil and to flock into the towns, there to compete with the manufacturing classes for wages and for house room. This is how wages are reduced and rents raised.

The housing problem, of which so much is now talked, and the necessity for feeding children at school are the direct outcome of low wages and high rents. Numerous charities are set on foot, with earnest desire to mitigate this state of affairs, the donors being in blissful ignorance of the fact that the ultimate destination of their good intentions is the pockets of the landowners. Indiscriminate charity is useless—and even dangerous—as an attempt

to solve social problems.

Instead of this wasted effort, let us advocate a stiff tax on the value of all land, whether it is well used or badly used. This policy will restore to the community its own, and leave to the individual his own. Hundreds of thousands of acres of land now idle will be forced into use, for the so-called owners will then be obliged to open it up to labour in order to pay the tax. result will be that opportunities for productive labour will vastly increase, thousands will go back to the land, where they will earn a comfortable living for themselves and relieve the workers in the towns from crushing competition. This will reverse the existing conditions, and town workers will be in a position to obtain the higher wages they demand and turn their backs upon those employers who only offer a low wage. Under such a system a general stimulus would be given to trade by the national prosperity which would appear, and the ancient phrase "the labourer is worthy of his hire," would be a reality and not a mere formula.

Tax Land Values and remove all the present unjust rates and taxes, which hinder industry and penalise thrift, while they leave the idle free to live in luxury, and there will be no fear of foreign competition, strikes or revolutions, those great social upheavals which to-day cast a shadow over the minds of all thoughtful people.

WHAT THE WORKING PEOPLE WANT.*

This brochure, by Mrs. Moya Llewellyn Davies, which is issued by the United Committee for the Taxation of Land Values of Great Britain, contains in some of its pages much true wisdom that one does not find in the heavy volumes of the founders of the Socialistic schools.

Mrs. Davies, after having given us a true picture of the sad plight that is the lot of the present day worker, shows that the wealth producers cannot put much faith in any of the reforms that are generally put before them. They can only find relief in a just system of taxation—taxes on the

value of the land.

As a result of this taxation, the land, which to-day is securely locked up by the individual landowner, will be freed, i.e., be thrown open to labour. Producers will have free access to land, and unemployment and poverty disappear concurrently.

appear concurrently.

We strongly recommend this interesting little pamphlet to those of our supporters who can read English.—From the April issue of L'IMPOT UNIQUE, the organ of the French Single Tax League.

^{*} What the Working People Want. By Moya Llewellyn Davies. Price One Penny. Published by the United Committee for the Taxation of Land Values, 11, Tothill Street, London, S.W.

THE LORD, THE CHILD, AND THE ANGEL.

A FABLE.

These things were spoken to me by the Spirit of the Mountain.

There was once a city built under the shadow of the mountains; and dark trees, entwined with horrible growths, rose round about it and blotted out the light of the sun. There was no sound in the city of darkness save the groaning of the people; by day there was sighing, and by night, silence. Moreover, the air was still and the water stagnant.

And behold, there went forth men from the city; they went forth from the city into the fields beyond. For the sun shone over the fields, the streams trickled and the flowers gave up their perfumes to the breeze. But the men spake only in whispers; they whispered and they worked. They ploughed the fields in the season; they scattered the grain in the season; and in the season they cut down the yellow corn which nodded and danced under the sky.

Now, not far from the city, in the fat lands of the valley there dwelt a lord. Among the lilies, and hyacinths, and pleasant, cooling waters he dwelt. And the birds made sweet music in that place, so that the air was filled with the trilling of the birds and the rustling of the leaves. There were fair lawns, also, and terraces which stretched down to the winding river. And the lord was clothed in fine raiment.

But when the time of harvest was come, and the sheaves were stacked in the fields, the servants of the lord went up from the river to demand a part. And lo, they took of the corn ninety-and-nine portions; and they departed thence and returned to the valley. And the men, murmuring, took the corn that was left, and, murmuring, went back to the City of Darkness.

These things were spoken to me by the Spirit of the Mountain.

And, behold, hard by the city there tumbled from the mountains a rushing torrent, the noise whereof was like the beating of drums and the clashing of cymbals. At the foot of the mountains, moreover, there stood a mill, the foot of the mountains, moreover, there stood a mill, the wheel whereof was turned by the falling of the waters. And he who owned the mill brought forth the corn and ground the grain between the upper and nether stones. And the grain he made into flour, and the flour to bread. But when the bread had been baked in the oven, and the loaves had been ranged on the shelves, the servants of the lord drew nigh and demanded a part. Then took they pinety-and-nine portions of the bread and returned to the

ninety-and-nine portions of the bread and returned to the valley. And he who owned the mill took the remaining loaves and returned to the City of Darkness.

These things were spoken to me by the Spirit of the

Now, in the gloom of the city, where lurk the sombre shadows, there dwelt a woman; a woman whose husband laboured at the potter's lathe. And lo, a child suckled at the breast of this woman; and the child was pale, with wistful eyes. But the mother worked with the needle; from the grey dawn to the sad twilight she worked with the needle. And the child was pale, with wistful eyes. And the garments

which the woman made were garments of linen.

But when there were many garments, the servants of the lord approached the city and demanded a part. Ninety-and nine portions took they, and with these they returned to the valley. Then took the woman the remaining garments; and she wept bitterly. For the child was pale with wistful eyes. And the child died.

These things were spoken to me by the Spirit of the

Mountain.

Now, not long after, there came to the city an angel. His form was comely and his smile was full of sympathy. In his hand was a torch; and he called the torch REASON. And before the light of the torch the shadows of the city fled away. By his side, also, a sword was slung; and on the sword was inscribed in letters of gold, Justice.

And there arose a great muttering and shouting within the city. Yea, the sound of the shouting swelled frocity and fell upon the ears of the lord in the valley. Yea, the sound of the shouting swelled from the he, wondering, left the lilies and the hyacinths and came towards the City of Darkness. And, lo, the angel went forth to meet him. But the lord turned aside, and said, "Who then art thou?" Then answered the angel, "I am he whom men call LIBERTY." And the lord covered his face and shuddered and fled away. He fled away to the rippling waters and to the sunny glades. But the angel turned and re-entered the City of Darkness.

And there was great unrest in the city. For the sound of muttering grew in volume; and mingled with it was the sound of singing. And these sounds swelled forth and reached the ears of the lord, in the valley, like the distant rumble of the approaching storm.

These things were spoken to me by the Spirit of the Mountain.

DOUGLAS P. BOATMAN.

JONES' BOY ASKS SOME QUESTIONS.

A TALE WITH A MORAL.

- Q. What place is this?
- This, my child, is a brickyard.
- Whose brickyard is it?
- A. Oh, it belongs to me.
- Do these big piles of bricks belong to you, pa?
- Q. Do those dirty men belong to you too, pa?
- A. No, there is no slavery in this country; those are free men.
- What makes them work so hard?
- They are working for a living.
- Why do they work for a living?
- A. Because they are poor, and are obliged to work.
- Q. How is it they are so poor when they work so hard?
- A. I don't know.
- Q. Don't somebody steal from them what they earn?
 A. No, my child. What makes you ask such ridiculous questions?
- Q. I thought that some of that dirty clay got on their eyes and blinded them. But, pa, don't the bricks belong to them after they have made them?
- No, they belong to me.
- Q. What are the bricks made of?
- A. Clay.
- What! That dirt I see down there?
- Yes, nothing else.
- To whom does the dirt belong?
- It belongs to me.
- Did you make the dirt, pa? No, my child, God made it.
- Did He make it for you specially?
- No, I bought it.
- Bought it of God?
- I bought it like I buy anything else.
- Did the man you bought it of buy it of God?
- I don't know; ask something easy.
- Q. Anyway, it's a good thing you've got the land, isn't it,
- pa?

 A. Why, my son?

 Q. Because you'd have to make bricks for a living like
 Shall I have to work for a living when I'm a man?
- No, my boy; I'll leave the land when I die. Don't people turn into clay when they're dead? What remains of them is clay.
- When are you going to die, pa?
- A. I don't know; why do you ask?
 Q. Nothing; only I was thinking what a hard old brick your clay would make.

"THE RATING OF LAND VALUES."

The Case for Hastings, Harrogate and Glasgow.

R. L. OUTHWAITE.

ONE PENNY.

To be had from The United Committee for Taxation of Land Values, 11, Tothill Street, London, S.W.

PUBLIC AND PRIVATE INTERESTS.

THE 1912-13 BUDGET.

NO TAXES ADDED OR REMITTED.

SIX AND A HALF MILLION SURPLUS CARRIED FORWARD.

Mr. Lloyd George issued his fourth Budget in the House of Commons on 2nd April. The actual receipts and expenditure for the year just ended and the estimated receipts and expenditure for the current year are:—

and expenditure for	the current	year are :-	miced recorpts
			Istimated,
	191		912–13.
		£	£
Income			7,189,000
Expenditure	178,5	45,000 186	3,885,000
Surplus	0.5	45,000	304,000
		NY TINE RESERVE DE VO	304,000
These totals are n	nade up as	follows :	
	REVENU	E.	
	Receipts	. Estimate.	Inc. or
			Dec.
	£	£	£
Customs	33,649,000	The state of the s	+ 251,000
Excise	38,380,000		- 680,000
Death Duties	25,392,000		+ 58,000
Stamps	9,454,000	9,400,000	- 54,000
Land Tax	750,000	700,000	50,000
House Duty	2,130,000	2,000,000	- 130,000
Income Tax	44,804,000		704,000
Land Value Duties	481,000	545,000	+ 64,000
Tax Revenue	155,040,000	153,795,000	-1,245,000
Post Office	25,750,000		+3,475,000
Crown Lands	530,000		+ 5, ± 15,000
Suez Canal, &c	1,281,000		+ 8,000
Miscellaneous	2,530,000		- 139,000
onw) shing you to	two district the	1000 0100 01	
Total non-tax	20.070.000	22 224 222	induced tenon
revenue	30,050,000	33,394,000	+3,344,000
Grand total	185,090,000	187,189,000	+2,099,000
	EXPENDIT	URE.	
		Estimated	Inc. or
	1911-12.	1912-13.	Decrease.
	£	£	£
I.—Consolidated			
FUND SERVICES.			
1. National Debt			
Services: In-			
side the Fixed			
Debt Charge—			
Interest and	17,455,000	17,333,000	219 000
Management Repayment of	17,435,000	17,333,000	- 312,000
Capital	7,045,000	7,167,000	+ 312,000
TO SERVICE SERVICE	21.500.000	21.700.000	
elever to the end	24,500,000	24,500,000	- 500,000
2. Development and			
Road Improve-	1 710 000	1 995 000	145 000
ment Funds	1,710,000	1,225,000	+ 445,000
3. Payments to Local		our annual region	
Taxation Accounts, &c	9,636,000	9,584,000	+ 35,000
4. Other Consoli-	3,030,000	3,384,000	35,000
dated Fund Ser-			
vices	1,693,000	1,709,000	+ 2,000
gnithers to technic.	10 17 17	- installed	
Total Consolidate		armiteo essy	
Fund Services	37,539,000	37,018,000	- 18,000
II.—SUPPLY SER-			
VICES.			
1. Army (including			
Ordnance Fac-	97 040 000	97 960 000	1 150 000
tories)	27,649,000		+ 170,000
2. Navy	42,858,000		$-308,000 \\ +2,771,000$
3. Civil Services 4. Customs and Ex-	46,001,000	48,008,000	+2,771,000
cise and Inland			The state of the state of the state of
Revenue	3,951,000	4.254.000	+ 259,000
	0,001,000	,	200,000

5. Post Office vices			23,809,000	+2,727,000
Total Supply vices		141,006,000	149,867,000	+5,619,000
Grand Total	11/1	178,545,000	186,885,000	+5,601,000

The outstanding fact of the Budget speech, from the financial point of view, is the statement that the whole of the surplus of six and a half millions—the greatest realised surplus in the history of British finance—will be held in abeyance pending a further proposal to the House. According to the Dally News, the explanations current in the lobbies were three, viz.:—

(1) That the Government wishes to be provided against a large loss of revenue through the possible, though happily improbable, continuance or recurrence of the coal and railway strikes.

railway strikes.
(2) That the uncertain position of the naval controversy in Germany justifies the holding of a temporary reserve with a view—in certain contingencies—to Supplementary Estimates by the Admiralty.

(3) That a considerable grant is in contemplation for the due inauguration of the national insurance scheme.

The following are interesting points from Mr. Lloyd George's statement:—

The super-tax of 6d, on incomes of over £5,000 produced £3,000,000.

The extra 2d, imposed by the 1909 Budget on unearned incomes and upon earned incomes of over £3,000 produced last year £4,900,000.

With regard to Death Duties, 441,000 adult deaths occurred in the Kingdom during the year. The total property passing at death was £270,000,000. Half of this property belonged to 970 persons. Three fourths of this property belonged to 7,000 persons, who owned £5,000 and over. The total produce of the Death Duties was £6,300,000.

The estimated cost of the Insurance Act for the current year is £2,600,000.

The estimated cost of the Small Landholders Act (Scotland), is £200,000.

Education is estimated to cost £364,000 more, the Army £170,000 more. The increase in Post Office estimates is due to purchase of the National Telephone Service.

The estimated loss of revenue on spirits, beer, tobacco, and to a certain extent tea and sugar, in consequence of the coal strike, is put at £800,000 up to 31st March, and adding the prospective loss, £1,200,000 in all.

"MINUS" SITE VALUES.

In our March issue we gave figures and particulars of an appeal under the Finance Act (1909-10) against the assessment of site value at a "minus" figure. This case has since been decided in the Lands Valuation Appeal Court in Edinburgh, and was reported widely in the Press. The following is from the Times report of the Appeal (19th April):—

The appellants were George Herbert, of Pollokshields, and others the testamentary trustees of the late George Herbert, who lived at Milngavie. They objected to the original assessable site value, fixed provisionally at minus £545, on their property in West End, Park street, Glasgow, on the ground that the amount was insufficient, and that it should be stated as nil. The Commissioners of Inland Revenue held the objections incompetent, and the Reference Committee remitted the matter to Mr. Thomas Binnie, Jun., one of the referees under the Act.

Mr. Binnie determined (1) that the original assessable site value of the land was minus £545, but, if it should be decided that a minus original assessable site value was illegal under the act, then he alternatively determined (2) that the original assessable site value of the land was

Certain figures were agreed upon. By section 25 (4) "the assessable site value of land means the total value after deducting (a) the same amount as is to be deducted for the purpose of arriving at full site value from gross value." Deducting £4,320 (the amount to be deducted for the purpose of arriving at full site value from gross value) from £3,775 (the original total value) left an original assessable site value of minus £545:

The appellants before the referee insisted that the Act did not allow of the original assessable site value being fixed at a minus quantity. The referee did not agree with

THE JUDGMENT.

Lord Johnston gave judgment that Mr. Binnie's first decision was wrong, and that the alternative decision was right, affirming that the original assessable site value was nil. The appellants were found entitled to expenses. The question was whether the general provisions of the Act were consistent with a literal or rather an algebraic application of its 25th section by which in many cases assessable site value, which was the basis for the calculation of increment value, might be found to be mathematically a minus The site value was just the value of the owner's interest of the site. That might be nil, but it could not be a *minus* quantity. It was conceived of as an assessable value. An assessable value must be positive and not a negative value. It might be that the value of the owner's interest in the site was reduced to nil by reason of the predominating value of the fixed charge. It might in time come nearer to meeting the fixed charge and yet Yet the Court could not find ground in the still be nil. intention and scope of the statute for the implication that the value of the owner's interest was here to be stated not at its true value nil, but at the amount of the deficiency to meet the fixed charge or at a minus quantity.

Lord Salvesen concurred. He said that he proceeded

mainly upon the ground that the language of the statute must be construed according to the ordinary and popular meaning of the word used, and that the word "value" could not include a *minus* value. He could not gather that the word "value" was to have a mathematical or technical meaning as distinguished from its ordinary signification.

Lord Cullen also concurred.

AN ADDITION TO THE IMPERIAL AND LOCAL TAXATION COMMITTEE.

According to the Glasgow Herald of April 20th, Lord Provost Stevenson, Glasgow, has been invited by the Chancellor of the Exchequer to become a member of the Departmental Committee on Imperial and Local Taxation.

HOUSING CONDITIONS IN DOWLAIS. A STRIKE SIDELIGHT.

In the Morning Leader of April 1st, a Special Correspondent of that paper gives a harrowing account of the housing conditions in Dowlais, a mining town in South This is one instance of how the strike has done good in at least drawing attention to the terrible poverty and helplessness that crushes the majority of the workers. The following is the MORNING LEADER Correspondent's story :-

There will never be a right understanding of these widespread and disastrous strikes until it is known by everybody that the awful distress they cause (as I have found in South Wales) is, in the main, but chronic poverty turned into absolute destitution by one week's idleness.

Welshmen are angry with certain London journals because their correspondents have told the country that the strike has made children hungry, and it is a fact that one or two correspondents have had to leave Welsh towns. The Welshmen were angry not because these writers said there was suffering in Wales, but because they said the strike caused it.

I can understand the anger which that rouses here, for there is no excuse for such a mistake. The most unintelligent man in a hurry would not be so stupid as to make it. It is wilful perversion of the truth for a base purpose.

Yesterday I journeyed up the Rhymney and Merthyr valleys to Merthyr and Dowlais, and I think if I could set down all I heard and saw in those valleys, then the determination of the miners would be better understood in In these levely valleys, which even the collieries and the tips cannot entirely disfigure, poverty overcrowded into uninhabitable hovels is a shameless horror, and an offence to whoever passes.

Dowlais, for instance, makes a decent person physically ill. I admit it is an extreme example, but there is no word which adequately fits the infamy of its continued existence. It is not a town, but a disgusting and infectious disease. One leaves Dowlais astonished, not so much by what he has seen as by the fact that a civilised community, careful of its future and its growing life, should not at once cut it out, for it poisons the social organism to which it is attached.

The Welsh rebel is not argued into a frame of mind by Karl Marx; the base of his creed is not an economic theory, but an ethical one. He is a rebel for the same reason that some people are religious-cruelty and injustice make a fanatic of him.

What is Dowlais like, then, you ask? To be quite candid, Dowlais is largely unprintable. It is a monster devouring its young. Its folk are largely cave-dwellers on a blackened hillside; its houses were built on the assumption that a labourer is worth no more than 12s. a week, and its problem of overcrowding is so gross that Londoners who remember the East-end rookeries have no data for guessing at Dowlais.

Now that the coal war has put nearly all in Merthyr, Penydarren, and Dowlais—all one town really—either out of work or on short time, the distress here may be judged; but I forgot any question of privation made acute when I got to Dowlais. Except that Dowlais is black, it reminded me, in its smells, squalor, and heaped and promiscuous hovels, of the native quarter of Algiers. One gets lost in a welter of hovels on a steep and dirty hillside, which are kept apart by a few thoroughfares, but are piled indiscriminately one on another.

It is a huddle of dens; its rooms are as dismal as caves, and a decent life in such a place would be a heroic life. A large number of the houses are either back to back, or built against the hillside. They have no through ventilation and their meagre windows admit little light.

You enter a habitation from above, and find ladders and narrow passages, ramifying into varying dens, where Spaniards, Irish, and Welsh families are intermingled, and by luck-your head aching with the sulphurous smoke and the smell of garlic and things which cannot escape from

the warren-at last you emerge lower down the hill. I heard that the lodgers were arranged on a day and night shift in some Dowlais houses, the beds being always occupied.

Though I left sick and ill with what my guide (who knows Dowlais well) was determined I should experience, he still had one more thing to show me. He took me to a two-roomed hovel where a large family lived, far below the level of the street. Before it was the steep slope of black refuse from the ironworks, and there, in a corner of that tiny kitchen, filled with children, was waiting for burial the coffined body of the mother's sister.

THE ANNUAL INCREASE IN MANCHESTER LAND VALUES.

At a meeting of the General Purposes Committee of the Manchester Town Council on 6th March, in the debate on the Glasgow Corporation's appeal for support in petitioning Parliament for powers to rate land values, Councillor Johnson, according to the Bury Times of 9th March, said that in 1881 the Manchester Corporation sold land in Cross Street at £60 a yard, and a few years ago they paid £137 a yard for land in the same street. The annual increase in the value of Manchester land was one million

THE TABARD STREET (SOUTHWARK) CLEARANCE SCHEME.

According to the ESTATES GAZETTE of March 30th, on March 13th the Local Government Board issued an order confirming the London County Council's scheme for the clearance of the insanitary areas of Tabard Street and Grotto Place, Southwark, and Crosby Row, Bermondsey (see Land Values, December, 1910).

The gross cost of the improvement as submitted to the Local Government Board, exclusive of the cost of erecting new dwellings, was estimated at £468,500, to which must be added £4,800 for laying out an open space, making a total of £473,300. The value of the surplus lands and rehousing sites was put at £85,000, making a net estimate of £382,900, exclusive of the cost of the open space. The requirement of the Local Government Board in the matter of rehousing reduces the value of the surplus land by £8,500, making a total estimated recoupment of £77.100, whilst the exclusion of St. Stephen's Vicarage from the scheme will result in a saving of approximately £1,500, so that the gross cost of the scheme is now estimated at £467,000, and the net cost at £389,900.

POLITICAL AND ECONOMIC DISCUSSION.

THE BUDGET LAND VALUE DUTIES.

STATEMENTS BY MR. LLOYD GEORGE AND MR. AUSTEN CHAMBERLAIN.

In the course of his statement introducing the 1912-13 Budget in the House of Commons on 2nd April, the

Chancellor of the Exchequer said :-

I have no doubt I shall be asked, What about the Land Taxes? From the kind of statements which are being made, anyone might imagine that I had anticipated the Land Taxes would produce millions during the first few years, and that I relied on them as the mainstay of my financial provision for necessary reforms. It was quite the reverse. made it perfectly clear that the tax which I put forward as the most productive, the Increment Tax, was a tax which must necessarily be postponed for a few years, and, as a matter of fact, Lord Rosebery, in his great attack on the Budget, referred to the Land Tax as "that violent onslaught on the land which is, according to the statements of its promoters, to bring in little or nothing." That was said at the time. Indeed, for the first few years I agreed that half the revenue from them should be given to the local authorities. I could not, therefore, have felt dependent on the revenue from the receipts of the Land Taxes for the purposes of defraying the general charges which I saw in sight. They have been in operation two years. Last year I estimated the revenue at £700,000. They have realised £200,000 less than that, but that is less than one Let me point out that in the nature of things they cannot, for a few years, produce a large revenue. The valuation for a few years, produce a large revenue. The valuation will not be complete for four or five years from the date of the Budget—I said so at the time—and you cannot levy the Undeveloped Land Tax until the valuation is complete. We have already valued one-fifth of the land of the Kingdom. I have no doubt at all that, preliminary difficulties having been overcome, and the staff having been increased, we shall value at a greatly accelerated pace, and at the end-well. within the three years I have mentioned-we shall have in this country what they have in every other civilised country, a great national survey of the land, which will be available for the purposes of the readjustment of local taxation, and which, I have no doubt, will be available for equally important public purposes of another character.

But even if the whole Undeveloped Duty came in I never put it higher than £300,000. The Reversion Duty I never put very high, and the Royalties I put at £350,000, and they again cannot go higher without putting more on them. Therefore these three taxes were never estimated to produce very much in future. The three were estimated to produce less than a million sterling, and the only tax which $\hat{\mathbf{I}}$ looked forward to as being of a very productive character was the Increment Duty. I am still of that opinion. But, in the very nature of things it is a tax which will yield revenue only in the future. Why? You tax upon the increment on the value as fixed in April, 1909, and you have to wait until the land increases in value from that date. There was an Amendment passed in Committee that there should be 10 per cent. on the top of that. You have, therefore, to wait not merely till the value of the land grows, and it is growing very rapidly in spite of the Land Tax, you have to wait till it grows above the 10 per cent. which is added on. I have a test which I am prepared to put to those who contend that these taxes are not going to produce much money. We give a certain amount of money to the local authorities for themselves. We give one-half of the Land Tax. I believe that bargain expires next year. If there is anyone in this Committee who believes that these taxes are not going to yield a real revenue in the future this is their opportunity. Are they prepared to release the Exchequer from the obligation which it is under to restore that half to the local authorities? If so, for how much? I am quite willing to make a bargain, and I have no doubt at all that, if it is done on the estimates placed on the Land Taxes on public platforms and in the House of Commons by their critics, the Exchequer is going to make a very good

bargain indeed.

MR. AUSTEN CHAMBERLAIN APPEALS FOR AN INQUIRY INTO THE VALUATION.

Did anybody ever pretend he (Mr. Lloyd George) was not going to get a great deal of money from the taxes he proposed in 1909–10? To some of the most remunerative of the taxes then imposed for the first time no objection in principle was raised from this side of the House. The remarkable thing about the Budget of 1909–10 after three years' experience was that the taxes about which the battle waged fiercest, for which the Chancellor of the Exchequer contended most strongly, to which he attached the greatest importance, which really were the children of his own particular love, have yielded revenue utterly negligible on a balance-sheet so huge as ours at the cost of an expenditure far exceeding that revenue in amount. Nowadays the Chancellor of the Exchequer no longer pretends that these taxes are or were ever meant to be in their present form and as approved by the House of Commons a great fiscal machine. No such claim is made for them.

The Chancellor of the Exchequer: Yes, certainly. Mr. Austen Chamberlain: On the contrary.

The CHANCELLOR OF THE EXCHEQUER: The right hon. gentleman may take his own view. I claim that increment duty will produce a very considerable revenue.

Mr. Austen Chamberlain: Hope springs eternal in the Chancellor of the Exchequer's breast. He has estimated the revenue from this duty and the other land taxes several times on a constantly decreasing scale, and it has never come up to any of his estimates. The real merit of the tax in the eyes of the Chancellor of the Exchequer is in the possibilities that lie behind it. As the right hon. gentleman says to-day, so little did he think of the tax that he gladly made a present of half of it to the local authorities. He who has bragged of the relief he has given to the local authorities has said:—" Was it likely I should expect to get much from that when I gave away half of it to the local authorities? Do you think I am the kind of man who is likely to give away a tax if there is money in it?" We who know the Chancellor of the Exchequer will readily respond with the negative answer which he expected from us. The value of the tax, it is said, lies in the valuation which was introduced as the necessary basis of it. It is worth while to spend some millions in getting a small revenue, because you get a really trustworthy survey of the land values of the country on which you can base the reform of local taxation and from which you can draw boundless resources for the Treasury.

If the valuation were perfect and if you on that valuation raised fresh taxes in relief of rates, you would not have touched the great inequality of our present rating system—which is the unequal treatment of realty and personalty. The more you put on to your new valuation in relief of local rates the more you are taxing realty, or at least you are only shifting the burdens from one form of realty to are only shifting the burdens from one form of realty to another. You are not bringing in personalty to share the burdens which now fall with undue weight on realty. This valuation is by common consent a fanciful valuation. You are valuing something which in nine cases out of ten never comes into the market. Your tax is levied not on any definite basis of fact, but on a balance of speculative opinions as to probabilities and possibilities, on what some arbitrator may determine as being the most reasonable mean between the unreasonable speculations of expert witnesses employed on either side. Is that a hopeful basis for raising large sums of money? I think everything that has happened in the fixing of these values has tended to confirm the opinions we expressed that the Chancellor of the Exchequer had not found a suitable basis for a workable system. The matter becomes of increased importance when the Chancellor of the Exchequer points to this as his great resource against future needs. becomes urgent to test the accuracy of the valuations which are being made. Last December I think the Chancellor of the Exchequer agreed that we ought to have an inquiry at an early date into the character of the valuations that had been made. He thought such an inquiry might produce results very unpalatable to us. I do not inquire whether the results are going to be unpalatable to individuals or not, whether they are going as a whole to prove the case of one party or not, but I say that when such importance is given to the valuation as the Chancellor of the Exchequer gives when on it depends the amount of taxation payable by countless people throughout the country, it is of the greatest importance that we should know whether it is one that ought to command our respect, whether it has been satisfactorily carried out, whether the conditions of the law which regulate the way it has been earried out are such as can be fulfilled satisfactorily in practice.

I invite the Chancellor of the Exchequer now, without further delay, to appoint this commission of inquiry. I call it a commission of inquiry, but I do not want to bind myself or the Chancellor of the Exchequer by the exact terms I use to describe it.

RATING SURVEYORS' ASSOCIATION ON THE TRACK OF THE UNITED COMMITTEE.

The following words are from a rather prosaic paper by Mr. W. P. Ryan, F.S.I., read at the general meeting of the Ratepayers' Association, appearing in the Land Agents' Record March, 22rd

RECORD, March 23rd.

While we are comforting ourselves with the belief that there will be no time for legislation affecting rating and the incidence of rates and taxes for some time to come, a most vigorous campaign is being carried on throughout the country to educate the people as to the immense advantages which it is alleged will result from taxing the land; to the relief of the ratepayers.

To those who do not take the trouble to make themselves acquainted with what is afoot, it will come a surprise to learn that the "United Committee for the Taxation of Land Values" published in 1911 no less than fifty million and distributed 230 million leaflets from house to house in 234 constituencies, upon which work they expended £5,000.

The income of this Committee for the past year was £10.651.

This Committee has 176 Radical and Labour members of Parliament pledged to its programme, who have presented a Memorial to the Prime Minister and Chancellor of the Exchequer, in which they ask:

- (1) That land valuations under the Finance Act be
- (2) That such valuations shall be accessible to the public.
- (3) That local authorities be empowered to levy rates on the basis of these valuations.
- (4) That a budget tax on the basis of such land values be applied to:
 - (a) providing a national fund to be allocated towards the cost of education, poor relief, main roads, asylums, and police, thereby reducing the local rates, and
 - (b) in substitution of the duties on tea, sugar, cocoa, and other articles of food.

The United Committee is now drafting a Bill for the rating of land values.

I pause here to point out to you that though the proposals contained in the Memorial are ostensibly designed to reduce local rates, the real intention is not to relieve local ratepayers, but to relieve the Imperial Exchequer of some twenty-six to thirty millions, now paid as grants in aid towards the relief of local rates, and to impose local taxation to raise that sum, in addition to the present rates.

Beyond the publicity gained by house-to-house canvassing for the principles of confiscation, 200 newspapers published special articles sent out by the United Committee's Press Bureau, and 200 newspapers, in addition, published items of news and letters on the subject.

LAND VALUES, the monthly journal of the United Committee, has a circulation of 90,600 copies per annum. The literature of the United Committee has been distributed in 107 Feb.

tributed in 105 English boroughs and eighty-seven counties. I have gone into these details to show you that serious work is being done, and neither expense nor trouble is being spared to propagate the principles of spoliation.

Most of you are, no doubt, aware that a Departmental Committee is now sitting, which has been appointed to

"Inquire into the changes which have taken place in the relations between Imperial and local taxation since the report of the Royal Commission on Local Taxation in 1901; to examine the several proposals made in the reports of that Commission, and to make recommendations on the subject for the consideration of His Majesty's Government, with a view to the introduction of legislation at an early date."

This Committee has been and is now hearing evidence on site value taxation and the relative merits of that method of assessment and the existing method for Imperial and local taxation.

The United Committee has not yet put forward any witnesses to expound its policy, but its representatives in Parliament, known as the "Land Values Group," have, I understand, sent delegates, who have given evidence on behalf of that group.

These delegates have essayed to prove the justice of imposing such additional taxes on land as will provide an annual sum sufficient to defray (1) the cost of the mainly national services, (2) the whole cost of local expenditure (as recommended by Sir Lawrence Gomme to the Royal Commission, p. 242). The amount required to defray the cost of (1) to be raised by levying a Budget tax on all land The suggested levy to be national, and the area values. of such levy to be large enough to allow the proceeds from the high values at the centres of population to be pooled with the small yields of the rural districts, so that the municipalities shall not enjoy the benefit of the levy for the locality in which the lands are situate, but the money so raised on lands within their area is to be spread broadcast over the country. The Land Values Group allege that "the claims of the rural districts to share in the land values of the towns, and of the East End to share in the land values of the City and West End, seem indisputable.

The Group demands that the Budget valuation should be amended—

- (1) To make provision for periodical re-valuation to give a basis for annual levies.
- (2) That the assessable site value should include the whole unimproved site value without deduction for fixed charges.
- (3) There should be excluded from the assessable site value the value of all agricultural improvements made within the twenty-one years prior to the passing of the Act.
- passing of the Act.

 (4) The assessable site value should include the value of minerals whether worked or not.

During the debate in the House of Commons on February 17th, Mr. Lloyd George promised that the evidence given before the Departmental Committee would shortly be published. I am, therefore, not guilty of any breach of confidence in referring to information as to the proceedings which I have gleaned.

THE NEW LABOUR DAILY ON MINING ROYALTIES.

In the first number of the Daily Herald, published on April 15th, appeared the following editorial under the heading "Get on or Get out."

It is lamentable that the coal strike, with all its attendant tragedies, should have been allowed to conclude without public attention having been focussed on the scandal of the mining royalties. The "owners" of these burdens on industry did nothing—need we say?—to put the coal under the earth. They do nothing now to help bring it up. Why then should they be allowed to bleed the community to the tune of six millions sterling per annum? These millions are ripe, rotten ripe, for drastic taxation; taxation of a character that will in the course of a few years transfer them from the pockets of the drones, who now benefit, to the coffers of the State. There are other sources of unearned increment which it is scandalous that the Chancellor of the Exchequer should ignore. The Government and the Liberal party are pledged to the hilt to the Taxation of Land Values. When are they going to translate those pledges into action? The Lloyd George Budget of 1909 made but a beginning—and a timid one at that. It is monstrous that while the workman is still taxed to the tune of millions per annum on his food, the landlord, "who grows richer in his sleep,"-of course at the expense of the community-should get off practically scot free. If the Government wish to regain the lost confidence of the workers, let them give proof of their earnestness in this matter. Failing that they must not be surprised if the power passes from their hands to those of a party whose proposals are more thorough going, and who, above all, are in real earnest.

NEWS OF THE MOVEMENT.

WIDNES.

There was a full attendance at the Widnes Liberal Club on Monday evening for a meeting under the auspices of the club and the United Committee for the Taxation of Land Values. Mr. P. W. Raffan, M.P., for Leigh, was to have been the speaker, but was detained in the House of Commons, and his place was taken by Mr. John Bagot, of Middleton. Mr. Twiss, chairman of the club, presided, and supporting him, in addition to the speaker, were Councillor D. Lewis, Mr. Weller, Secretary Manchester Land Values League, and Mr. Frank Fox, of Warrington. The chairman announced that Mr. Max Muspratt was unable to preside owing to the dislocation of the train service.

After an interesting speech from Mr. Bagot on the cause of labour unrest, in which he showed that it was a wages problem and that land values taxation was the remedy, Mr. Fox moved the following resolution:

This meeting declares its hearty approval of the proposal to tax and rate land values contained in the recent Land and Taxation Reform Memorial, and calls upon the Government to put those proposals into operation at the earliest possible moment. Further, in view of the statement made by the Chancellor of the Exchequer, that the valuation of land will not be completed until 1914, this meeting urges the Government to consider other methods of valuation if the present method cannot be carried out more speedily.

Mr. A. H. Weller seconded, and the resolution was carried unanimously.

The WIDNES WEEKLY News of March 29th gave a good report of the meeting.

MID-DERBY.

Under the auspices of the United Committee, Mr. R. L. Outhwaite addressed two large public meetings in the Division on Land Reform and Labour Unrest. The first was held in the Public Hall, Belper, on March 13th. In the absence of Mr. J. G. Hancock, M.P., the member for the Division, owing to the coal strike. Mr. H. M. Gray, C.C., presided, supported by many prominent local progressives. Mr. Outhwaite showed how the underlying cause of the great labour unrest that is manifesting itself on all sides was to be found in land monopoly. The only way to raise wages was by creating fuller and freer opportunities of employment by opening the land to production by the Taxation of Land Values. The meeting was well reported in the Derby Reporter of March 15th. The next meeting was at South Normanton and the primary attacked in the was at South Normanton, and the miners attended in such force that many were unable to gain admittance. enthusiasm provoked indicates that the Derbyshire mining fields offer a fertile ground for the promotion of the land value taxation cause.

STEPNEY.

Under the auspices of the United Committee and the English League for the Taxation of Land Values and the Stepney Liberal and Progressive Association, a public meeting was held at the Stepney Meeting Hall, on 18th April, when Mr. Francis Neilson, M.P., gave an address, entitled "The Land and the People." Mr. W. Groves took the chair in the absence of Mr. W. S. Glyn-Jones, M.P., and others present were Mr. J. A. Hardy, Mr. J. S. Henry, Councillor Florence, and Mr. Underwood.

The Chairman said there was no doubt in the very near

The Chairman said there was no doubt in the very near future there would be drastic alterations in the scheme of

taxation in this country, and the taxation of land values would be the basis upon which the change would be made.

Mr. Neilson, M.P., said the land question was very much the same in all parts of the world. It did not matter what one's station in life was.

Economically their interests were identical—everything had got to come from the land. The solution of the economic unrest lay in the land question, and they were going to urge the Government on as fast as it could go to deal with this question. Land, declared the speaker, got its value from the presence of the community. Where there were many people, land was costly; where there were few it was easily had. Therefore the people

had a right to a bigger share in its value than they had at the present time.

At the conclusion of the meeting, a resolution was unanimously carried urging the Government to deal with the land question at the earliest moment, on the lines of the Land and Taxation Reform Memorial, signed by 176 Members of Parliament.

MANCHESTER LEAGUE.

1. Princess Street, Albert Square, Manchester.

The following meetings were addressed during April, in addition to those already announced in Land Values:—Astley Bridge, L.Y.L. (D. Catterall), Queen's Park Parliament (W. Noble, T. H. Ligo, and D. Catterall), Oldham Road Brotherhood (A. H. Weller).

Up to the time of going to press the following meetings have been arranged:

1.—Queen's Park Parliament, 7.30. W. Norman.

8.—Queen's Park Parliament, 7.30. W. P. Crossland.

12.—Oldham Road Brotherhood, 3.0. W. Noble.

15.—Horwich L.Y.L., open-air. A. H. Weller.

17.—N.W. Manchester L.Y.L., open-air. W. P. Crossland.

2, 9, 16, 23, 30.—Economic Class Meetings at League's

Office, 8.0.

14.—North Manchester Branch Meeting at Queen's Park Congregational Institute, 8.0.

Members of the Newspaper Correspondence Group will continue to meet in the League's office on Thursdays at Much good work is being done, 25 letters having been printed in eight different newspapers since the Group was formed a month ago.

Encouraging proofs of the value of the Economic Class have been shown at some recent meetings, when members have read papers revealing the thorough grasp of Single Tax principles they have gained from the study of PROGRESS AND POVERTY. Perhaps even more encouraging is the spirit displayed by our men.

Mr. Catterall's work in Astley Bridge has also borne good fruit. The L.Y.L. Economic Class there has closed for the summer season, but Mr. Catterall leaves a group of earnest young men who have been enabled to "see the cat" under his able guidance, and who will, no doubt, carry the message of Progress and Poverty into many new quarters.

It has been decided to begin the summer campaign in the parks on Sunday, May 12th, and Mr. G. F. Musson, of the North Manchester Branch, has undertaken to arrange meetings in the parks on that side of the town, leaving the Secretary to devote himself to those on the south side. This division of labour will probably result in our holding two meetings each Sunday instead of one, and with this increased activity on Sundays and street-corner meetings in different parts of Manchester on week-day evenings, we shall need all the help of speakers and supporters that our friends can give us.

The Secretary is constantly learning of the unceasing labours of those "quiet" men who might easily be mistaken for passive Single Taxers—men who devote every spare moment to propaganda work amongst acquaintances and strangers, distributing leaflets and in other ways working on Sundays and week-days, and carrying on the same labour of love even during their brief holidays. The Manchester League numbers many such heroes amongst its members who are spreading the light in these unseen but splendidly effective ways.

ARTHUR H. WELLER, Secretary.

YORKSHIRE AND NORTHERN LEAGUE.

West Bar Chambers, 38, Boar Lane, Leeds.

The Political Economy Classes at Halifax, Keighley, Penistone, Huddersfield, Sheffield, and Leeds have all concluded their course of lectures. Councillor C. H. Smithson, who conducted the Keighley Class, was entertained at a Social Meeting held in Keighley on Tuesday (23rd). During the average of the council of the coun the evening he was made the recipient of a Memorial Set of Henry George's works, together with My Story, by Tom L. Johnson, and a pipe.

The members of the Keighley Class are now arranging for an open-air campaign. At Huddersfield Mr. John Archer is endeavouring to bring the adherents of the cause into closer touch, and the Leeds Class has developed into a discussion class for the training of speakers, and two meetings have already been held, on April 11th and 19th. Those who attended the Sheffield Class want to keep together, and are arranging for summer rambles when addresses will be delivered at places visited.

Since we last reported, meetings have been held at Leeds (William Reid), Halifax (C. H. Smithson), Keighley (William Reid), Huddersfield (William Reid), Bentham (F. Skirrow), Holbeck (William Reid), Bradford (F. Skirrow).

During the two months which have elapsed since Mr. Reid left Newcastle, we have not been in such close touch with the counties of Northumberland and Durham. We know, however, that our local friends in Darlington have been doing good work, and we can always rely on our Newcastle friends doing what they can. Next month we will report more fully and with greater detail as regards these and other centres.

A series of meetings to be addressed by the secretaries are being arranged in the Holmfirth Division.

F. Skirrow, Secretary Yorkshire District. WILLIAM REID, Secretary Northern District.

PORTSMOUTH LEAGUE.

60, Upper Arundel Street.

Under the auspices of the Portsmouth League for the Taxation of Land Values, Councillor Pile gave an address at the Co-operative Hall, Garnier Street, on March 27th, on the subject, "Why I believe in the Taxation of Land Values." Mr. Pile took the line that under present conditions useful and necessary public improvements could not be carried out because of the burden of the rates as levied nowadays. If land values were taxed the burden would not fall upon the urban community but upon those who got the full value of public expenditure. Those were who got the full value of public expenditure. Those were the people who could best afford to bear it. Again, if this were done the burden on house property would be reduced, rents would come down, and there would be fewer empty houses. Further, the rating of land values would bring vacant land into use, and that would mean the employment of more labour and an increase in wages. No matter which side of the question he elaborated, there were enough solid advantages which would accrue to the public to make him. as a member of the Town Council, support the principle of the rating of land values. Mr. J. McGuigan proposed a vote of thanks to Councillor Pile, and Mr. Irving seconded.

WM. King, Secretary.

MIDLAND LEAGUE.

20, Cannon Street, Birmingham.

On Sunday, March 31st, the Secretary addressed a meeting of the Men's Afternoon Class, held in the St. Saviour's Church Room, Saltley. There was a good audience who keenly followed the address on "The Anti-Poverty Campaign" and at the close many questions were dealy with paign," and, at the close, many questions were dealt with. Lord Norton, who is "tenant for life of one-third of Saltley," sat on the left of the Chairman, and, in proposing a vote of thanks to the speaker, said he rather preferred to rate incomes, and he also thought that solicitors' fees should be reduced, instancing as a specimen of lawyers' charges on a sale of land amounting to £60,000—" quite a moderate transaction"—the fees came to £2,000. Comment on these alternatives to the rating of land values is unneces-

In the afternoon of April 15th the Secretary addressed the West Bromwich Women's Liberal Association on the subject of "How Land Reform will bring Comfortable Homes," and in the evening he spoke to the Young Women's Liberal Association on "Tax Tea or Land: Which?" Both Associations seem to be well organised under the presidency of Miss Hazel, the energetic sister of Dr. A. E. W. Hazel, whom the Liberals consider won the seat although the judges decided otherwise at the petition. However this may be, if the men appreciate the Taxation of Land Values as these audiences of women workers seemed to do, there should be no trouble in securing the return of a good supporter of our referm against Lord Lewisham or any other Conservative supporter of the present system of rating and taxing improvements for the benefit of land

ANNUAL MEETING.

The Third Annual Meeting of the League was held at 6.30 on Wednesday, April 17th, at Messrs. Roberts' Café,

20, Temple Street, Birmingham.

The chair was taken by the President, Mr. Joseph Dawson, J.P., and there was an attendance of about forty members and friends, including Messrs. County Councillor George E. Brown, J. Douglas Graham, J. A. Patrick, J.P., Walter Priestman, Councillor J. Emlyn Williams, F. Harper, J.P., Councillor John Fryer, T. Palmer Newbould, E. O. Boston, J.P., W. F. Beston, J.P., Rev. A. C. Auchmuty, Edwin Price (Hon. Treas.), W. Wallis, Gilbert Thompson,

W. Doubleday, H. J. Lewis, and others

Many apologies were received. Mr. Geo. Cadbury expressed his regret at not being present, "with best wishes for the success of the meeting." Others who could not come were Messrs. J. W. Wilson, M.P., T. F. Walker, J.P., Councillors Harrison Barrow, J.P., W. A. Cadbury, J.P., A. W. Lester (Walsall), F. B. Darling, S. Bettmann (Coventry) and Geo. Cadbury, Ltm. Messrs, Edward Smith, J.P. try), and Geo. Cadbury, Jun., Messrs. Edward Smith, J.P., G. E. Lowe, J.P., C. T. Bishop, J.P., Jos. Hood, J.P., and Dr. Gisbert Kapp. Mr. John Paul was unfortunately detained in London, and Mr. Herbert New, hon. sec., was unavoidably absent.

The Third Annual Report and Financial Statement were read and approved. The officers of the League were re-elected with the following additions to the list of Vice-Presidents: Geo. E. Brown, C.C., F. Harper, J.P., Ald. Price Lewis, J.P., Clr. C. Vernon Pugh, J.P., and Josiah C. Wedgwood, M.P.

A very cordial vote of thanks was tendered to Mr. Chapman Wright, for his work as Secretary during the year, and in reply Mr. Wright expressed his sincere appreciation of the help which was at all times so kindly extended to him by the members and friends of the League.

The meeting then adjourned to partake of tea, which had

been most kindly provided by the President.

On resuming the chair, the President gave an address, which was well reported by the Press, on the progress and prospects of our Reform, and moved the following reso-

That this meeting, believing that bad housing and unemployment arise chiefly out of the existing systems of land tenure and taxation, urges the Government to develop the policy inaugurated by the Budget, by empowering local rating authorities to levy rates on the land value basis.

Councillor Geo. E. Brown, of the Stafford County Council, in seconding the resolution, gave an address on the Rating of Land Values, illustrating his points by many local examples of the injustice and absurdity of the present system of fining those who employ labour and rewarding those who withhold their land from use.

Many of those present took part in the discussion which followed, and the resolution, on being put to the meeting, was

carried by a unanimous vote.

Councillor J. Emlyn Williams proposed, and Mr. J. A. Patrick seconded, hearty votes of thanks to the retiring officers, to the President for his hospitality, and to Councillor George Brown, for his most interesting address. was carried unanimously, and the business then concluded.

At this meeting Councillor Geo. Brown made the very encouraging statement that in every contest connected with the Stafford County Council they expect to place in the field a candidate who is in favour of the rating and taxation of land values. That is the policy which spells "success," and it is a policy which we shall not fail to keep before our friends in Birmingham. It is one we should steadily aim at if we cannot attain it so readily as Mr. Brown and his supporters.

THIRD ANNUAL REPORT.

The object of the League may be stated as the untaxing and unrating of the good things that people desire to be more plentiful, such as food, housing, up-to-date factories, well-tilled farms, &c., and the making scarcer of a bad thing —idle land—by taxing and rating those who fail to use their "land" opportunities.

Such a programme should be received by the citizens of Birmingham with every encouragement, were it not for the prevalent idea that the League theories are much too good to be true for real life, and to overcome the inertia caused by this belief necessitates a persistent propaganda to show the justice and practicability of our reform.

So far as the support given to the League has permitted, every means of "spreading the light"—meetings—open-air and indoor, debates, newspaper correspondence, and the distribution of literature—have been utilised. LAND Values, the monthly organ of Land Value Taxation and an indispensable compendium of reasons for the reform and notes of its progress, has been well circulated, together with about forty thousand other pamphlets and leaflets of the United Committee. A 96-page pamphlet, "100 Reasons for the Taxation of Land Values," published by the League, has had the first edition of ten thousand almost sold out. This pamphlet was quoted in the House of Commons in a debate on the Housing of the Working

of Commons in a debate on the Housing of the Working Classes, by Lord Wolmer, who, however, is apparently not converted by "100 Reasons."

In addition to the usual open-air and indoor meetings, "Land Value Circles" have been successfully conducted by the Secretary at Selly Oak, Bilston, and at Wolver-hampton. Our thanks are also particularly due to County. hampton. Our thanks are also particularly due to Councillor Chas. H. Smithson of Halifax, who spoke to a specially convened League meeting in September, and to Mr. Joseph Fels, who addressed a well-attended meeting of Birmingham business men in October.

A new feature in the work of the League and in the history A new leature in the work of the League and in the instory of Birmingham municipal contests occurred in November, when the Secretary contested the Edgbaston Ward with the rating of land values as the chief item in his programme. To obtain, after a very brief contest, upwards of eight hundred votes in support of this method of rating reform is considered a most satisfactory result in view of the decidedly conservative character of the Edgbaston Ward. This contest is the forerunner of many municipal factors in which the rating of land values will be the definite. fights in which the rating of land values will be the definite

The action of the City Council of Glasgow in forwarding a resolution on the necessity of rating land values to other authorities has been followed by the League communicating with upwards of forty Midland Rating Authorities, and forwarding to members of many councils literature with letters urging discussion on the question. The successful fight made by Messrs. J. C. Wedgwood and Geo. E. Brown on the Stafford County Council to ensure due consideration of the Glasgow proposals should encourage progressive members on all rating authorities to see that adequate discussion is given to rating reform. In Birmingham the City Council will have opportunity of considering this matter on May 7th, when a resolution is to be moved by Councillor T. Foster Duggan.

The membership of the League, which is now 150, offers ample opportunity for increase, and it is believed the coming

year will see many new adherents.

The financial report leaves much to be desired in regard to an increase in the annual local subscription list. There has been, however, an excellent response (in many cases by those who already give freely every year) to special appeals for donations to the election fund and for literature; it is also estimated that payments to the extent of £85 have been made by friends and other associations for printing, rooms, &c., which have been used for League propaganda.

It is due, however, to the generous financial support of the United Committee for the Taxation of Land Values that the Midland League is enabled to carry on its work, yet the need for the existence of the League was never more clearly shown than by the recent increase of the burden of rates. Those who complain so bitterly should realise that relief can only come by persistent work in enlightenment and organisation, and that it is only by adequate financial support that rating reform can be secured within a reasonable period. But if our Colonies can change from the old obsolete system and abolish all rates on houses, shops, factories, &c., why cannot Birmingham and other Midland towns be also up to date on rating reform? In Sydney alone, £5,656,759 was spent in new buildings during last year, chiefly as a result of the "unrating" of buildings. Let Birmingham be true to her motto "Forward," and Land Values MUST be the basis of our civic revenue.

CHAPMAN WRIGHT, Secretary.

THE TEACHERS' CONFERENCE.



A. W. DAKERS, B.A.

Single Taxers all over the country will be interested to hear that the President-elect of the Teachers' Conference, held during Easter week, is our old and valued colleague, Mr. A. W. Dakers, B.A., of Newcastle. He was elected by a large majority to the position of Vice-President, which carries with it the Presidency for the coming year.

Mr. Dakers has led a strenuous life, and is noted for his attachment to the Single Tax cause, as well as for his work in the National Union of Teachers. His elevation to the highest honour which his scholastic colleagues could confer on him is somewhat unique, he being the only one who has ever reached such a position without having attained the position of head-master. On the whole, the honour which comes from election by one's equals is to be preferred to one bestowed by those in authority.

When the Newcastle Single Tax League was formed in 1895 Mr. Dakers was elected Secretary. Since then he has continuously rendered help by pen and voice. He also was active in promoting the Conferences on the Taxation of Land Values, held in Newcastle in 1900 and 1902. For years he acted as Chairman of the Executive of the Tyneside Branch of the English League, and later he has held a similar position in the Northern Land Values League. In 1896 he obtained by private study the degree of B.A. (London). He has been continuously a member of the N.U.T. Executive since 1903, a vice-chairman of the Law Committee, a president of the National Federation of Assistant Teachers, and a pioneer of the movement for smaller classes.

For the position he now occupies he was nominated by associations representing 47,432 members, and was supported amongst others by the L.C.C. Women Teachers' Union and the National Federation of Women Teachers. Having broad democratic sympathies, it will be readily realised that he has been foremost in the fight for fair treatment of the children of the poor, and some of the recent improvements in this respect owe a good deal to his

On the Taxation of Land Values he describes himself as a whole-hogger, and argues his case from the standpoint of Henry George and his book PROGRESS AND POVERTY.

THE ENGLISH LEAGUE.

376 and 377, Strand, London, W.C.

In forwarding his annual subscription, and the names of one or two local sympathisers, a member of the League writes: "I think it would be well in next month's LAND Values to point out to the charitable that any sum given to the League's funds is far more effectual in abolishing distress than if given in indiscriminate charity. For instance, thanks to the work of the 'Single Taxers,' thousands of men are finding employment on the land in Australia, who would at present be swelling the ranks of the starving and unemployed here, but for the initial success of our propaganda in that far-away land."

The movement has sustained a very heavy loss in the death, on April 1st, of the Rev. Thomas Hill, Vicar of North Somercotes, Lincolnshire, and a Vice-President of the League. When Mr. Hill joined the League about a quarter of a century ago he was a curate in London. It was during his curacy at St. John's, Waterloo Road, that he communicated to Mr. Verinder the facts about the rise in rents which, in that parish, followed the freeing from toll of Waterloo Bridge, and thus furnished an illustration of the origin of land values which has probably been more frequently used, in writings and speeches on the London laud question, than any other. Mr. Hill has been vicar of a large rural parish in the North Lincolnshire marsh for about 17 years, and his experiences among a community of small agricultural freeholders made him one of the most ardent advocates of the taxation of rural land values. Many members of the League will remember his earnest appeals at our London meetings, which he frequently attended, at the cost of a special journey of nearly 300 miles, in order to plead for the application of our principles to the rural districts. He wrote many letters to the Press on behalf of the movement—to the Church papers, the NATION, the DAILY NEWS, &c., &c., and some of the extremely useful and outspoken papers which he read before church conferences have been published from time to time.

The LOUTH NEWS writes of him: "He was politically more than a Liberal. He was an ardent disciple of Henry George and his gospel of Single Tax. One of the most memorable incidents of his residence at North Somercotes was the fierce duel between Sir Robert Perks and himself at a political meeting three years ago. The late Vicar had taken a prominent part in the agitation that led up to the Budget of 1909, over which Sir Robert severed his connection with the Radical Party. At a meeting at North Somercotes Sir Robert quoted and answered some of the writings of the late vicar in the latter's presence, and his reply was made in exceedingly rapid phrases to an audience at high tension of excitement, and it was expected that he would collapse, because he was known to have an affection of the heart, but his speech was terminated by the collapse and sudden death of a member of the audience sitting in the front row. The tragedy subdued political strife and the crowded audience filed out slowly."

Mr. George Linskill (175, Lovett Street, New Clee, Grimsby) continues his untiring work on behalf of the cause in a Lincolnshire district not far removed from the scene of Mr. Hill's labours. Largely as the result of his work, and of the help of Councillor R. Johnson, the Grimsby Town Council has resolved to support the Glasgow municipal movement, in spite of the contrary recommendation of its Finance Committee. The Cleethorpes Council has also had a discussion on the subject, which stands adjourned. Mr. Linskill is trying to get the question considered by the local Board of Guardians, and is keeping the whole matter well before the public by lectures and letters to the local newspapers.

He has thus found a few friends who are willing to help in the formation of a local Branch of the League. "I have been for many years," he writes, "patiently doing a little rough spade work, and I think that if a local Branch could be established a good deal more useful work could be accomplished." The General Secretary hopes to be able to visit Grimsby shortly, and to give some help, on behalf of the Executive, to the local workers.

Mr. S. G. Seal, one of our most active members on the South Coast, attended a Housing Conference on April 17th, called by the Southampton Trades and Labour Council. To a Resolution on the usual Housing-and-Town-Planning lines he moved the following addendum:-"That bad housing and overcrowding arising out of our present system of Land Tenure and Rating, we urge our Local Authorities to support Glasgow and other towns in petitioning the Government for power to levy rates on a land value basis with the exemption of improvement values; the present system of rates acting as a hostile tariff upon the building industry." The motion was ruled out of order!

The attendance at the quarterly meeting in Essex Hall on April 24th was somewhat below the average, but the discussion was unusually brisk and interesting. Mr. H. G. Chancellor, M.P., President, was in the chair, and opened the meeting with a very brief speech, giving as his reason that it was desired to leave plenty of time for the expression of all views. Mr J. W. Graham Peace, a member of the Executive, spoke for about 35 minutes on "Land Value Taxation versus Land Purchase." and temperately, but with clear and cogent arguments, he discussed the Tory scheme of Land Purchase with State aid with a view to the creation of small ownership, and the Land Nationalisation Society's scheme of State purchase with a view to "Land Nationalisation"; and contrasted each in turn with the League's programme of Land Value Taxation. In the discussion which followed there took part Dr. V. H. Rutherford (formerly M.P. for the Brentwood Division of Middlesex), Mr. Willis (Land Nationalisation Society), Mr. Josiah C. Wedgwood, M.P., C.C., Mr. Sparks (L.N.S.), Mr. W. R. Lester, M.A., Mr. John H. Dobson, C.C., J.P., Mr. P. Wilson Raffan, M.P., C.C., and Mr. J. J. Boutwood, J.P., of Hastings. After Mr. Peace had replied, a vote of thanks to the chairman and opener was moved by Mr. John Paul (Secretary of the United Committee), seconded by Mr. F. Verinder (Secretary of the League), and carried. Among those present we noticed Mr. G. Crosoer (Editor of LAND AND LABOUR), Mr. Crofton Black, Junior (Land Union), Mr. Henry W. Ley (first Secretary of the L.N.S.), and many members of the Central Council of the League.

MAY MEETINGS.

Thur. 2.—Cromwell Hall, Putney Bridge Road (for Putney Liberal Association): Fredk. Verinder, "Land Values in Picture and Story" (with lantern slides). 8 p.m.

Thur. 9.—Sevenoaks Women's Liberal Association: Mrs. E. R. Pease, "Rating Reform." 3 p.m.

North Hackney Liberal Association, Linden House, 126, Stamford Hill: Fredk. Verinder. 8.30 p.m.

Mon. 13.-Executive. 8.30 p.m.

FREDK. VERINDER, General Secretary.

GREENWICH.

On April 23rd Mr. Herbert Barr, of the League of Young Liberals (Dulwich Branch), addressed an open-air meeting at Christ Church Street, Greenwich, on "Unemployment and Its Cure." Mr. Barr showed how land monopoly was at the bottom of the question and that land values taxation was the remedy. He made special reference to the question of mining royalties, using with effect the "Lusitania" example.

ALD. P. WILSON RAFFAN, M.P., AND THE LONDON LIBERAL FEDERATION.

At a special meeting of the Council of the London Liberal Federation, held at the National Liberal Club on the 22nd April, Mr. P. Wilson Raffan, M.P., delivered a stirring address on the "Taxation and Rating of Land Values with special reference to Housing, Unemployment, and Free Trade." He demonstrated clearly the urgent need for rating of land values, and appealed to Liberals in London to make this subject the chief plank in their platform at the coming London County Council election. His arguments were illustrated with a number of striking instances in London of the injustice of the existing rating law. Mr. Raffan's speech was followed by an interesting discussion. which showed that the meeting was heartily in favour of his proposals, and was determined to put them in the forefront of municipal politics in the next L.C.C. campaign, as well as in the more general field of their propaganda.

CAMBRIDGE.

We are pleased to record the election to the Cambridge Town Council of Mr. Austin H. Peake, after a land values campaign. He writes:—"I succeeded by a majority of 25, having in 26 days got an increased vote of 30 (360) on a poll in which 49 less electors voted. The poll on March 21st was to elect three councillors, and on April 17th this by-election was held to fill a vacancy caused by the creation of an alderman. I advocated rating reform, and the Glasgow Bill most strongly. I believe a large measure of my success was due to this."

NEW PAMPHLET.

Under the title of "The Rating of Land Values: The Case for Hastings, Harrogate and Glasgow," the United Committee have published in pamphlet form the speech of Mr. R. L. Outhwaite at Hastings on February 27th on the Housing question. The object lessons from examples taken from the three towns named are instructive and valuable to speakers. The price of the pamphlet is one penny, and copies can be obtained from the offices of the United Committee, 11, Tothill Street, Westminster, London, S.W., The Land Values Publication Department, 376-7 Strand, London, W.C., or any of the various Land Values Leagues' offices.

MEETINGS IN CUMBERLAND.

On the 15th April a meeting under the auspices of the local League of Young Liberals, was held at Carlisle in support of the Taxation of Land Values. Mr Charles Crompton was in the chair, and Mr. R. L. Outhwaite spoke on the connection between land monopoly and labour unrest. There was an excellent attendance and a good report in the Journal next day. On the 16th a visit was paid to Brampton in the North Cumberland Division, where an open-air meeting was held, the speeches of Mr. Crompton and Mr. R. L. Outhwaite being cordially received by a well-attended meeting chiefly composed of labourers. Next night the same speakers to a large interested crowd spoke at the Cross in Carlisle. Mr. Crompton is pursuing an active campaign in this district which has already provoked much inquiry and discussion. A great amount of literature is being distributed and eagerly read.

MUNICIPAL CAMPAIGN FOR THE RATING OF LAND VALUES.

FURTHER SUPPORT FROM LOCAL AUTHORITIES FOR THE GLASGOW PETITION TO PARLIAMENT.

In support of the Glasgow Town Council, the Swansea Union have passed a resolution petitioning Parliament to grant powers to municipalities to rate on land values and decided to circularise other local rating bodies asking them to pass similar resolutions.

In addition to those named in our last issue we have information that 25 local authorities have passed resolutions in support of the Glasgow Town Council's petition to Parliament. So that, as far as we know, 50 local authorities have up to the present decided to support the Glasgow Convertion. The additional 25 authorities are:—

Corporation. The additional 25 authorities are:—
Clydebank Town Council, Grimsby Town Council,
Aberdeen Town Council, Keighley Town Council, Airdrie
Town Council, Swansea Guardians, Blackburn Board of
Guardians, Blagdon Council, Eastbourne Guardians,
Cathcart Council, Govan Council, Ardrossan Council,
Mountain Ash Council, Eastwood Council, Dundee Town
Council, Wemyss Council, Dalziel Council, Hamilton
Parish Council, Huddersfield Guardians, Edinburgh
Parish Council, Dewsbury Board of Guardians, Lesmahagow Council, Leith Council, Peterhead Council, and
Kingston-upon-Hull Council.

In many instances the resolution has yet to come up for discussion, and in others it is still under consideration. The debates that have taken place on the resolution in the various bodies have been most informing, and in the case of several Councils, after a lengthy discussion, the resolution

has been lost by a bare majority.

The fact that there is a House of Commons Committee now sitting to inquire into the relation of Imperial and Local Finance has in a great many instances influenced local authorities to allow the matter to drop until the work of this Committee is accomplished and the report published.

SCOTTISH NOTES AND NEWS.

ANNUAL MEETING AND REPORT OF THE SCOTTISH LEAGUE.

The 21st annual meeting of the Scottish League was held in the Religious Institution Rooms, 200, Buchanan Street, on Saturday, 30th March, at 7.30 p.m. The President, Mr. Mackendrick, occupied the chair and the hall was well filled. The Secretary's Report dealt with the work of the League during the year ending December, 1911. The propaganda work of the year had been carried on with great activity. Unlike the previous two years it had not been a year of large demonstrations, but was eventful in the vigour and briskness of open-air meetings. The Organising Committee arranged for meetings during the spring, summer, and autumn months in towns and villages within 30 miles of Glasgow, and about 150 of this kind were held; in all, over 300 meetings were held.

The circulation of literature has been, as usual, very large. Between manifestos, books, pamphlets and leaflets of various kinds there has been well over 400,000 separate publications issued from the League's Offices. This part of the propaganda has been exceedingly well maintained. Added to this the League has posted to members and subscribers, and by means of a free list, 18,000 copies of Land Values during the year.

There is, as in former years, an active press propaganda in many of the principal Scottish newspapers. In this respect the League is very well equipped indeed. There are few members of the Executive who do not take part in this useful and interesting form of pushing the cause along.

The League took an active part in four contested byelections during the year—East Lothian, Tradeston, Kilmarnock, and recently in St. Rollox. In all of these elections there was a large amount of the League's literature circulated, and some 90 meetings were held. The League never has been better equipped for this kind of work. It has now a band of speakers that can undertake any kind of platform work, either indoor or open-air, lecturing, debating or general platform exposition of the principles of Progress and Poverty.

The Political Economy Classes are a fruitful source of propaganda. In all there have been five classes during the year. Two in the class room of the League, one each at Rutherglen and Barrhead, and the Prize Competition Class, formed on 9th February of this year. The students who have attended these classes number 140. The Executive are convinced that in this way much useful work has, and can be done to propagate our doctrines. The teachers of these were Mr. William Cassels, Mr. M. Wilson Paul, M.A., and Mr. Francis C. R. Douglas.

A large amount of propaganda has been carried on among the branches of the United Irish League, and in this work the League's speakers have had the greatest encouragement from Mr. J. O'D. Derrick, the Irish Organiser.

The Loch Lomond Right-of-Way dispute gave the League an opportunity of some useful propaganda. Demonstrations were held under the auspices of the Right-of-Way Committee during August and September. These were large demonstrations of crowds varying from 15,000 to 5,000. There was a large quantity of literature sold and distributed. There was also a large number of meetings held in Alexandria, Bonhill, Renton, and Dumbarton, under the auspices of the League after the demonstrations had ended.

The outstanding feature of the year's work was the two-days' conference in the recent History Exhibition, held in the Kelvingrove Park, Glasgow. In conjunction with the United Committee, the Executive decided to hold the Conference the 11th and 12th September, 1911, and the work of organising was handed over to the Secretary. The Conference was a brilliant success. Even those among our friends who are rather hard to please freely admitted the fact. The Conference marked another important step in our propaganda, and really set the Municipal Campaign for the rating of land values on its feet, inasmuch as it called the attention of the whole

country to the supreme importance of making Land Values the basis of Local Rating.

Mr. Alexander Mackendrick, President, and Mr. David Cassels, Hon. Treasurer, were re-appointed for the ensuing year. Vice-Presidents and an Executive Committee were elected to carry on the work. The following resolution was unanimously passed:—"That this meeting of the Scottish League for the Taxation of Land Values, while expressing the ardent hope that the disastrous stoppage of the coalmining industry will soon be terminated, directs attention anew to the vital relation of the Taxation of Land Values to these lamentable disputes—(1) in its relation to mining land the Taxation of Land Values will protect the interests of the community, the miners and the mine owners by ensuring that no pits shall go out of use owing to the enaction of a royalty charge which the pit cannot afford, and (2) in its general application the Taxation of Land Values will open up land freely to labour, and by establishing the natural minimum wage—i.e., the return which a man can obtain by employing himself on land freely available for him—will provide without the necessity of wasteful strikes an automatic regulation of wages in all other industries.

The campaign in mining districts was finished at Larkhall on Sunday, 9th April, when a demonstration was held from 4 p.m. till 7 p.m. The speakers were Messrs. J. Henry (Chairman), Graham Cassels, F. C. R. Douglas, D. Macdonald, and Andrew McLaren. A large quantity of literature was distributed.

Some of the Parish Clerks and Inspectors of Poor have quite original ideas of their own. The following is an extract from a letter from a Berwickshire Inspector of Poor:—
"I have received 'The Land Values Bill, 1912, and have read it through, without being able to make head or tail of it. There is far too much of this faddy or heroic legislation in vogue at the present time. The best thing that could happen to Great Britain would be to shut up both Houses of Parliament for at least ten years, and allow the Executive to administer properly the laws which we already possess.

"The Parish Council meets on first Thursday of May, when I shall submit your Bill, but I hardly expect they will take any notice, notwithstanding that there are six Radicals and three Unionists in the Council."

As this gentleman seems quite unfit to advise the members of his Council on the merits or demerits of the Bill, he has been asked to furnish the names and addresses of the six Radicals and three Unionists, so that they may have some small chance of considering the matter for themselves by receiving copies of the Bill and Mr. Dundas White's notes thereon.

The following resolution was passed by the Montrose Parish Council on Tuesday, 9th April:—"That this Meeting of the Montrose Parish Council, held at the Town House on the 9th day of April, 1912, is in favour of Rating Land Values, supports heartily the Land Values (Scotland) Bill, 1912, introduced into the House of Commons by Mr. Dundas White, M.P., and urges the Government to give facilities for passing that Bill into law without delay.

That copies of this Resolution be sent to the Prime Minister, the Secretary for Scotland, the Lord Advocate, and Robert Harcourt, Esq., M.P."

This resolution, with copy of Mr. Dundas White's Bill and his notes on the Bill, was posted by the League to every assessing body in Scotland (nearly 1,200), and 1,700 political, trades union and other bodies interested; in all, nearly 3,000 postages have been sent out. About 50 replies and acknowledgments have been received, and about half of those who have considered the resolution have petitioned in favour. It will, however, be a considerable time before the returns are complete, as many of the Associations do not meet except at fixed times, and may not discuss the resolution at their first meeting.

Meetings have been arranged for May at the following places:—Helensburgh, Paisley, Johnstone, Uddingston, Kirkintilloch, Partick, Clydebank, Alexandria, Dumbarton, Airdrie. Coatbridge, Hamilton, Blantyre, Lennoxtown, Renfrew, Denny and Dunipace, and Dalry. Helensburgh

and Denny will be special efforts as the Town Councils of both burghs have ostentatiously declined to support Dr. Dundas White's Bill.

The speakers at these meetings will be Mr. F. C. R. Douglas, Mr. M. Wilson, Mr. Paul, Mr. Graham Cassels, Mr. D. Macdonald, Mr. A. McLaren, Mr. Robert Cassels, Mr. William Cassels, Mr. Adam Muir, Mr. J. Henry, Mr. M. Fairley, Mr. A. M. Little, Mr. J. Gordon, and Mr. J. Busby.

The Executive of the Govan Liberal and Radical Association have passed a resolution in favour of the rating of land values, supporting heartily the Land Values (Scotland) Bill, 1912, introduced by Mr. Dundas White, M.P., and urging the Government to give facilities for passing that Bill into law without delay.

A Glasgow correspondent writes: "I went to Tradeston on Wednesday night, 3rd April, to hear Dundas White on the subject of 'Industrial Unrest.' He made a splendid job of driving home the Land Values question. It was quite a treat to listen to such a lecture outside usual party politics. I heard Bailie Pratt lecture on the Insurance Act the other night, and I was as much astonished as I was pleased to hear him tell the meeting, when referring to the social legislation of the Government, that the land clauses of the 1909 Budget were of far greater importance to the people than either Old Age Pensions or the Insurance Act. His audience cheered him grand."

JAMES BUSBY, Secretary.

MR. HAMILTON'S MOTOR VAN CAMPAIGN.

Mr. Wm. D. Hamilton writes of his campaign with the motor caravan, to which we referred last month (April 14th): I have only one meeting to chronicle since last writing to you and that was at Dalry yesterday in the public square between a great church on one hand and a 'pub' on the other. We had a group of interested and wondering wellordered people who seemed for a long time to think, judging by their demeanour, that something would go off about the apparatus and blow them to smithereens. This very often is characteristic of our first visit to a country town. Upon the whole we had a good meeting for the time of day—4.30 p.m., and some earnest young men asked me if I were going round the country and were exceedingly anxious to know when I would be at Dunlop. It has been impossible to do anything in April up to yesterday owing to the weather, but I hope to get in some good meetings during the next few weeks.

EDINBURGH LEAGUE.

£1 A DAY FOR STARTING A NEW INDUSTRY.

Under the auspices of the League, a meeting in support of the Municipal Campaign for the Taxation of Land Values was held on 29th March in St. Vincent Hall, St. Stephen Street. Mr. D. J. Downie presided, and said that just now a valuation was being made of the land of the country, under the recent Budget. The Glasgow Town Council had passed a resolution on the subject, and some of them had falt that the Edinburch Town Council should of them had felt that the Edinburgh Town Council should follow suit.

Mr. T. F. Binnie, the president of the Edinburgh League, addressed the meeting. He referred to the spread of the movement in this and other countries, which, he said, had taken a very strong hold on the public mind. The very foundation of their question was economic study. Why was it that they were taking such an interest in this subject? The real reason was not that they were pursuing the study of economics themselves. They were studying economics because they felt that great social problems were upon them. The committee which had been started to bring them. The committee which had been started to bring fresh industries to Edinburgh had faced every question except one, and they would not face it—the land. He instanced a case where a man had to pay £300 an acre on which to erect a building, and had to pay rates on this, a pound a day for the awful evil of founding an industry. If that land was worth £300 when the man built on it, it was mostly it before and should have been on the valuation roll worth it before, and should have been on the valuation roll at that figure (Applause.) They wanted to make land too heavy to hold unduly, and industry to be free, with the very least burden possible upon it. The Town Council of Edinburgh was the slackest on this subject of the whole Councils of Great Britain.

Mr. James Kirkwood moved the following resolution: That this meeting is of opinion that powers should be granted to local authorities to assess for purposes of local rating the land values created by the community, and requests the Edinburgh Town Council to petition Parliament to grant these powers.

Mr. J. L. Brown seconded the resolution, which was

supported by Mr. Cunningham and adopted, and it was agreed to send a copy to the Town Council and to the three members of the ward.

INVERNESS TOWN COUNCIL AND LAND VALUES.

In our April issue we reported the meeting of the Inverness Town Council, at which it was unanimously agreed to remit the consideration of the Land Values (Scotland) Bill, to the Law Committee. The Law Committee subsequently considered the Bill, and decided by 4 votes to 3 to recommend the Council to petition Parliament in its favour. On 1st April, at a meeting of the Council, Councillor Geo. Young moved that the Law Committee's finding be approved. This was seconded by Councillor Maclennan. Bailie Macewen then moved that without pronouncing any opinion as to the economic doctrine of the Taxation of Land Values, the Council considered that having regard to local circumstances, the Land Values Bill would not benefit Inverness. This was seconded by ex-Bailie John Mackenzie, and after a lengthy and informing discussion was carried by 12 votes to 6.

PARTICK LIBERALS SUPPORT RATING OF LAND

At the annual meeting of the Partick Division United Liberal Council, held under the Chairmanship of Sir George Green, in the Douglas Hotel, Glasgow, on April 12th, the following resolution, by Mr. Wm. Moir (Maryhill) was carried unanimously:

That this Council urge upon the Government the great desirability of doing everything in their power to expedite the land valuation now proceeding, and further, calls upon the Government to introduce and pass into law a bill empowering local authorities to impose and levy a tax for local purposes on the valuation of land in the United Kingdom as ascertained under the Finance (1909-10) Act.

GLASGOW LIBERAL COUNCIL AND LAND VALUES.

At the annual meeting of the Glasgow Liberal Council, held in the Trades Hall, Glasshouse Street, on 5th April (reported in the GLASGOW HERALD, 6th April), an animated discussion took place on the Taxation of Land Values. Ex-Bailie Peter Burt presided over a good attendance. After a resolution expressing confidence in the Government and approval of its policy had been proposed and seconded, Mr. Burt proposed an addendum to the resolution, in the following words:

Further, that this meeting is in favour of the rating of land values, and in view of the statement that the land valuation now being made will not be completed until 1915, supports heartily the Land Values (Scotland) Bill, 1912, introduced into the House of Commons by Mr. Dundas White, M.P.

Dundas White, M.P.

They had had the Liberal Party in power now for six years, he said, and those who had been fighting in the wilderness for 20 years to bring them into power had looked forward to splendid fruit being the result of the change. They had had some good Acts from the Liberal Government—notably the Parliament Act. At the same time, to his mind, the great gauge by which they measured all governments was the condition of the people. He did not think they could say that the mass of the people had derived very much benefit yet from the legislation they had had. Some of it had done good. He instanced the Old Age Pensions Act, but said it merely touched the fringe of Age Pensions Act, but said it merely touched the fringe of the social problem. Mr. Lloyd George in his Budget statement had shown that three-fourths of the wealth of the country was in the hands of a very few people. When the Liberal Government went into power one of the great promises was that they were to attack the land, which was the root of all the monopolies that appropriated the

wealth. Had the Budget of 1909 been carried as originally proposed with regard to the land he (Mr. Burt) believed there would have been no coal strike. What was at the bottom of that strike was that a very small proportion of the wealth produced went to the miners. In the Taxation of Land Values they had the key to the whole position. He complained that the Government had not carried out their promises in that connection by postponing the completion of the valuation of the land. He felt that the real reason the Liberal Party were losing elections was that they had not in essence fulfilled the promises of the General Elections. Let them not think it was altogether because the people were being misled by misrepresentations of the Insurance Act. Let them face facts. The people did not vote for them because they were against their views. the people wanted was bigger wages, and the quickest way to get a bigger share of the wealth produced was by breaking up the land monopoly through the taxation of values.

Councillor Muir seconded. He said they were not anxious to do anything that would harass the Government. He complained that the Government were afraid to give them a direct tax upon land. They were afraid because there was a section in the ranks of the Liberal Party who were determined to do everything possible to divert the attention of the people from the land question.

After a lengthy discussion the resolution with the addendum was unanimously approved.

DUMFRIESSHIRE.

HOME RULE AND THE LAND QUESTION.

On March 29th, according to the Dumfries and Galloway STANDARD, an overcrowded meeting was held in the public Hall at Kirkconnel under the auspices of the Dumfries and Kirkconnel Branches of the United Irish League.

Mr. Nigel M'Millan, The Knowe, presided.
Mr. J. O'Donnell Derrick, Glasgow, organiser of the

Mr. J. O'Donnell Derrick, Glasgow, organiser of the United Irish League for Scotland, delivered a stirring and racy address on "Home Rule."

Mr. Adam Muir, of the Scottish League for the Taxation of Land Values, delivered a telling address on the land question. He said that almost every measure intended for the benefit of the working classes only enabled the landowners to draw increased rents, and he insisted that the landowners to draw increased rents, and he insisted that the first step towards real progress either in the direction of raising wages, securing better homes for the people or reducing local rates, lay in taxing and rating the value of land for municipal and national purposes, in unrating

buildings and untaxing the food of the people.

The following resolution, moved by Mr. Nigel M'Millan, and seconded by Mr. Peter M'Cartney, Kirkconnel, was unanimously adopted :-

This meeting affirms the right of the people of Ireland to a National Parliament, declares its belief that the opposition to Home Rule on the part of Unionist and Tory politicians, and their play on racial and religious passion, is in order to retard land reform measures for Great Britain in the interest of the landowning class, and congratulates the Government on their resolve to introduce next month a measure of Irish Home Rule. urge the Government by means of this year's Budget to levy a tax on the value of all land, and to levy the tax on as high a scale as will make it unprofitable to landowners to keep coal and other mineral land unworked. This meeting urges this reform, because if the tax be sufficiently high it will force all presently unworked valuable mineral land into the market for use, thus creating additional employment, helping to raise wages through the increased demand for workers, while the increased output of coal will tend to decrease its selling price.

The secretary was then instructed to forward a copy to Mr. Molteno, M.P. for the county; Mr. Gulland, M.P. for Dumfries Burghs; Mr. Lloyd George, and Mr. J. E. Redmond.

SPRINGBURN, GLASGOW.

A resolution similar to the one passed by the Dumfries and Kirkconnel Branches of the United Irish League was passed unanimously by the Springburn United Irish League on March 24th, on the motion of Mr. William Kelly, seconded Mr. Robert M'Dowell.

BOOK REVIEWS.

"WAGES AND LAND" AND "LAND OR LAND VALUES."

Two books under the above titles, from the pen of Johan Hanson, have recently been published by Svenska Andeleförlaget, Stockholm, Sweden. Knowing the author we are satisfied that they will be valuable and instructive, but—unfortunately we have no translator at hand. In THE PUBLIC (February 2nd, 1912), however, Mr. Eric Oberg gives a good account of both these books. Of the former, "Wages and Land," he says:—
"The author takes us back as far as the thirteenth

century in England. He shows us how, contrary to common conceptions, the wages of labour have not constantly increased through the ages. The golden age of labour in England was the fifteenth century. The purchasing power England was the fifteenth century. The purchasing power of average wages in England, referred to the common standard of the price of bread, was in the year 1500 twice

that in 1550, and more than four times that in 1803, and six times that in 1812. Abundance of free land and high wages—total monopolisation of land and starvation

wages—have gone hand in hand.
"A most interesting part of the book is that which refers to the causes of the rise of wages in England during the past century. While many other causes, of course, have been contributory, the fact that millions of acres of free or cheap land became available to the toiling masses of Europe during the past century, has been the primary cause of the victories of labour in its struggle for a living wage. These millions of acres were across the sea, but not inaccessible, and America's cheaper soil has, indeed, been the irresistible economic force that has elevated the conditions of labour in Europe, and especially in England."
Of the latter, LAND OR LAND VALUES, he says:—

"In a book of over 200 pages, the author has furnished a very complete review of the progress of land value taxation all over the world, the methods employed, and the results achieved. The book is the revised and enlarged edition of an appeal addressed to the members of the Swedish Riksdag (Parliament). It contains a mass of information, giving details of the system of taxation in every country, state or city where any kind of land value taxation is in force. Methods for ascertaining site values are dealt with, notably the system used in New York City."

THE RISE OF DEMOCRACY.*

The ordinary school history mainly directs the attention of the scholar to trivial and unimportant things, to the names, marriages, quarrels, illnesses, conquests and deaths of kings and queens, ignoring the real vital issues shaping the destinies and determining the social, political and economic evolution of the nation. Hence it is that the study of history does not hold their attention, that the impressions left by it are blurred and indistinct, as well as false and misleading. To correct these impressions, to give his readers some clue to the labyrinth of history, some clear conception of the real causes producing the Great Britain of to-day, seems to have been the aspiration of the author of this book. And on the whole he has well accomplished his task.

His aim, as he tells us in his Preface, "has been to trace the travelled road of the English people towards Democracy, and to point out certain landmarks on the road, in the hope that readers may be turned to examine more closely for themselves the journey taken." Hence he gives us short but lucid accounts of the early struggles against the absolutism of the Crown; of the first timorous against the absolutish of the Crown, of the lifts timerous aspirations and tentative steps towards Representative Government; of the popular insurrections of 1196, 1381, 1450, and 1549; of the uprising against the tyranny of the Stuarts; of Lilburne's democratic protest against the military rule established by Cromwell; of the doings and theories of Winstanley and his Diggers; of Constitutional Government under Aristocratic dominion; of the gradual rise of the Democratic idea, as formulated in the writings of John Locke, Thomas Hobbes, Rousseau, Thomas Paine and others; of the era of Parliamentary Reform and the enfranchisement of the people; and finally of

Democracy at work during the present century. Mr. Clayton's comments and criticisms of the writings of Democratic theorists, such as Locke and Rousseau, are specially worthy of attention; and his shrewd comments on some modern movements are of real value. But we regret that he did not omit his summary of the work and character of men still living and active amongst us; for, apart from other considerations, these seem to us to detract from the permanent value of his work. Still it is a book which we should like to see widely circulated amongst the rising generation. Its attractive appearance and the moderate price at which it is published, make it specially suitable for birthday gifts and school prizes.—L. H. B.

BOOKS RECEIVED.

Taxation and Anarchism. Auberon Herbert and J. H. Levy. The Personal Rights Association, 11, Abbeville Road, London, S.W. Price 6d. net.

Individualism and the Land Question. The Personal

Rights Association. Price 6d. net.

Local Legislation, 1909-1911: A Collection of Provisions contained in Private Acts of Parliament obtained by Provincial Corporations and Urban District Councils in England and Wales. By Frank Noel Keen, LL.B. W. Southwood and Co., Ltd., London.

The Case for Socialism. By Fred Henderson. Jarrold &

Sons, London. Price 2s. 6d. net.

Things that Matter. Papers upon subjects which are, or ought to be, under discussion. By L. G. Chiozza Money, M.P. Methuen & Co., Ltd. Price 5s. net.

The Student's Guide to Political Economy. By F. H. Spencer, LL.B. Isaac Pitman & Sons, Ltd., London.

Spencer, LL.B. Price 2s. 6d. net.

Common Land and Inclosure. By E. C. K. Gonner.

Macmillan & Co., London. Price 12s. net.

Essentials of Socialism. By Ira B. Cross, Ph.D. The
Macmillan Company, New York. Price 4s. 6d. net.

SOME APPRECIATIONS OF "LAND VALUES."

A Glasgow correspondent writes, April 2nd: "Land VALUES for April is up to high water mark, and is greatly relished by those who have seen it."

*

* Another correspondent, also from Glasgow, writes, same date: "In reading the March issue of LAND VALUES, I felt it was a pity that this paper could not reach the home of every working man. I thought it a most valuable pennyworth. Apart from the splendid teaching of the paper, the reports you give of some of the debates in the House of Commons is worth more than the money. I am unemployed now, because of the coal strike, but when I get back to work I will not fail to pass round the literature you have sent me, as well as the March and April copies of LAND VALUES."

A third Glasgow correspondent writes: "I cannot refrain writing you to congratulate you on LAND VALUES and its Supplement this month. I have been devouring it, and I must confess the information given in its columns of the work that is being done both here and abroad is inspiring. I think that Wedgwood in the House and Smithson in the country, not forgetting all the others, are really doing heroic work. Fels' interview is a treat. The whole matter in this month's paper (March) is like a triumphal procession, and the great work that is being done is bound to yield fruit at no distant data." is bound to yield fruit at no distant date."

A Member of Parliament 'phoned: "This month's paper (April) is splendid. Send 100 copies to my agent."

A Rural District Councillor sent on 2nd April "a list of names and addresses in his district for this specially good

A teacher of Political Economy writes: "Your reports of Parliamentary Debates in LAND VALUES Supplements must be kept up. They are of immense value.

^{*,} THE RISE OF DEMOCRACY. By Joseph Clayton, M.A. Publishers: Cassell & Company, Ltd., London. Price, 2s. 6d. net.

A London correspondent writes: "We were delighted to receive the paper (LAND VALUES) this morning and devoured it with interest and pleasure."

The Secretary of the Portsmouth League writes (April 10th): "We are all more than pleased with this month's issue of Land Values; it is excellent in every particular."

"HOW TO REDUCE YOUR RATES AND TAXES."

Mr. John O'Connor, Royston, writes:—
I have just finished reading the pamphlet with the above title. It is indeed excellent in every way, particularly as a method of propaganda. The "get-up" could not be improved for the purpose for which it is used. The lavish manner in which the facts are packed in it and the way they are displayed ought to arouse considerable interest in the land question among working men. I, at any rate, am one person whose interest has been stimulated. I have am one person whose interest has been stimulated. read at various times a few articles and pamphlets on the land question, but nowhere have I come across such an array of solid fact and so interestingly displayed as in the pamphlet "How to Reduce your Rates and Taxes." It is hardly possible to praise one leaflet more than another— they are all good. But those which will make the most

direct appeal to working men and most easily understood are, I think, Nos. 31, 7, 33, 27, and 40.

No. 31 makes a particularly powerful appeal, and is calculated to arouse all the resentment of the workers against a system so absurd and unjust.

With a case such as you have, backed up by the absurdities and anomalies of the present system, the wonder to me is that the land question has not become a more prominent feature of the working man's interest.

MY STORY.

TOM L. JOHNSON.

The Autobiography of a Great American.

Edited by ELIZABETH J. HAUSER.

This book, which is of the most profound interest to Single Taxers, can now be procured, price 9/6 post free, from The United COMMITTEE FOR THE TAXATION OF LAND VALUES, 11, Tothill Street, Westminster, London, S.W.

COLONIAL AND FOREIGN.

MR. JOSEPH FELS IN CANADA AND THE UNITED STATES.

The SQUARE DEAL, for March (the organ of the Tax Reform League of Ontario), gives much space to meetings addressed by Mr. Joseph Fels in various towns in Ontario. As we have reported in our previous issues, Mr. Fels has accomplished a great amount of speaking and writing during his recent visit to Canada and the United States.

A further large batch of cuttings from United States newspapers gives evidence of his activities by voice and pen in the States since his Canadian trip. One article which he contributed to the Philadelphia Public Ledger of 7th April is particularly bracing. Its indictment of landlordism is so forceful that the most biassed reader could not fail to be impressed.

fail to be impressed.

At a dinner given by the Manhattan Single Tax Club, held February 22nd, he praised the work of the United Committee. Mr. and Mrs. Fels sailed from New York, on the "Mauretania," 24th April.

In a letter, dated Philadelphia, April 13th, Mr. Fels writes: "I am inclined to become personally more militant when I get back, and I propose to take the stump when and where I can be really effective. I should like to get before business organisations, such as Boards of Trade, Chambers of Commerce, the Surveyors' Institute, and such like. Nothing would give me more satisfaction than to get before the Surveyors' Institution to answer some things which some of the members have been saying about me. Please keep your eye open for the right kind of appointments for me." keep your eye open for the right kind of appointments for me."

100,000 DOLLARS FOR THE BEST MONUMENT TO TOM L. JOHNSON.

The following is a copy of a telegram sent by Mr. Fels on the 11th April to the Hon. Newton Baker, Mayor of Cleveland. It tells its own story:—

"Papers announce Committee to-day deciding nature of memorial to Tom L. Johnson. In Tom's name, were he alive, and for those believing as he did in equal opportunity and economic freedom, I protest against other monument than the use of memorial funds to bring about the Single Tax and consequent destruction of special privilege. If this only appropriate course be taken, I agree to double the amount of subscriptions up to \$100,000. Tom L. Johnson worked for a great principle. To further that principle is the only memorial worth while."

UNITED STATES.

FREE TRADE CAMPAIGN.

Twenty years ago Henry George's PROTECTION OR FREE TRADE was printed in the CONGRESSIONAL RECORD. Six members of the House divided the book among them, and each, under the "leave to print" privilege, introduced a section into the RECORD as part of his remarks during a each, under the "leave to print" privilege, introduced a section into the Record as part of his remarks during a debate on wool. These members were: Hon. Tom L. Johnson, of Ohio; Hon. William J. Stone, of Kentucky; Hon. Joseph E. Washington, of Tennessee; Hon. George W. Fithian, of Illinois; Hon. Thomas Bowman, of Iowa; and Hon. Jerry Simpson of Kenness. Hon. Jerry Simpson, of Kansas. By an old rule, whatever appears in the Record is privileged to be sent through the mails free under a Congressional frank. PROTECTION OR FREE TRADE had therefore become frankable. Funds were raised by popular subscription to meet the expense of printing, and in the form of a sixty-four page pamphlet, one million and sixty-two thousand copies were printed and circulated.

This circulation took place in the second Presidential struggle between Grover Cleveland and Benjamin Harrison.

History repeats itself. Now, again, in a Presidential campaign the tariff is to be the dominant issue.

The Fels Fund Commission of Cincinnati, Ohio, will at once ondertake a tariff educational campaign with a new edition of Protection or Free Trade. It hopes to circulate a million copies. It will charge 2½ cents a copy to cover the bare cost of printing and handling. The type will be such as is used in ordinary newspaper editorials.

Each book will be enclosed in a sealed, franked envelope, so the forest description of the production of the produ

ready for addressing and dropping into the mail. Anyone can get as many copies as they care to subscribe for.

HENRY GEORGE JUN.'S VIEW OF THE POLITICAL SITUATION.

Henry George, Jun., writes (March 19th):—

"My interest in your great politics is lessened only by an intense interest in political and economic things here. Our progress is in all directions at once: backward and forward, clearly defined and confused; but thank God we are moving and moving fast. Perhaps it is the national characteristic that makes our people confident that we are going to come out all right. You and I have a philosophy which goes down to the bottom of things, and we can feel confident that with an active, nervous, inquiring people, progress is sure if we can only keep up the inquiry. My feeling is that just now this matter of keeping up is certain. The high cost of living is the spur. We persist and will continue to persist under the reign of privilege, and so I am more and more hopeful. The tariff debate grows more radical, the attack on privilege becomes more drastic, and we have less and less to fear that any appreciable measure of Socialism will be attempted in this country, wherever else it may be tried. Of course the taxation of land values is not really on yet. We have a large measure of it in our municipalities. To get more will mean a hard struggle. Yet our ideas are making friends everywhere, and the coming Presidential campaign with a revivified democratic party opposing the protective principle, our progress will be quick indeed."

£8,712,000 AN ACRE!

The most valuable bit of real estate that has recently changed hands is, according to the New York papers, the site in the city mentioned of Mr. J. Pierpont Morgan's projected new "skyscraper" office building in Wall Street, opposite the Stock Exchange, at the corner of Broadway, which has cost, it is stated, the record price of £200 per square foot, or a total of £1,800,000 [or at the rate of £8,712,000 an acre—ED. L.V.].

£8,712,000 an acre—Ed. L.V.].
Forty years ago Mr. Morgan's new investment was bought by Mr. Anthony Drexel for less than £100,000, so that the "unearned increment" may be put at twenty times the original cost.—Estates Gazette, 9th March.

EQUITABLE LIFE ASSURANCE SITE (NEW YORK). INCREASED VALUE.

The board of directors of the Equitable Life Assurance Society, whose fine offices in the Broadway, New York, were recently burned down, have voted that the site of the building, which faces on to the Broadway and Cedar, Pine, and Nassau Streets, shall be sold, if a satisfactory price can be obtained, because of its greatly enhanced value. Last year the value of the site itself, exclusive of the building, was assessed at £1,900,000, but in view of the rapid increase in property values in lower Broadway this is regarded as now far below the mark, and some experts place the present value as high as £4,000,000. And so the directors have voted that if a "satisfactory price" can be obtained this handy little plot of ground shall be sold.—Property Market Review, 9th March.

LAND VALUES IN SEATTLE.

According to the Toledo News-Bee of March 9th, in 1866 John H. Nagel took up 160 acres of free land in what is now the heart of Seattle. In 1874 Nagel became insane and was sent to the State asylum, where he remained, a charge on the public, until 1897, when he died. A trustee for his estate had been appointed by the court when he became insane, who sold parcels of land from time to time, to pay the taxes on the balance. The remainder in 1898 was worth fully £60,000. Now it is evident, says the News-Bee, that this value was not created by John H. Nagel, who was in an insane asylum and that it was created by the people of Seattle. It is also evident that when this £60,000 was given to Nagel's non-resident heirs, who did nothing to earn it, that it was taken from the people who did create it. Every man, woman, and child in Seattle was poorer because of this being taken from them. "For if anyone gets without earning, others must earn without getting." Some people doubt the claim that land values are created by the growth of the city, and are not due to the efforts of those who now appropriate them. The case of John Nagel seems to argue for the land-tax proposition.

THE POSITION IN NEW ZEALAND.

Writing from Auckland on 24th January, Mr. Arthur Withy, who left England some two years ago, to take up the work of furthering the land values movement in New Zealand, says:—

The results of the elections here must, on the face of them, have been a great disappointment to you all at home. And you would especially be disappointed and surprised at the defeat of the Hon. Geo. Fowlds in Grey Lyme. But, happily, the results are not so bad as they look. Mr. Fowlds is by no means downhearted. He is as full of fight as ever, if not more so, and he is determined to make a strenuous three years' campaign, with a view to getting at least a compact Land Values Party, if not a Land Values Majority, in the House next time.

It is easy to be wise after the event, and I think the result of the election was a surprise to practically everybody here and to none more so than to the Opposition themselves. Sir Joseph's acceptance of an hereditary title, his autocratic action in giving the Dreadnought "on his own"—folks call him the Dreadnought Baronet!—and compulsory military service are generally accepted as the chief ingredients in his unpopularity; but I feel convinced that what really settled his chances was the lack of "the Lloyd George touch." Only that saved the Liberals at home, and only that could have saved them here. The high cost of living is making itself severely felt. The tariff is equal to a working man's income-tax of 3s. 6d. in the £ on the average wage of £120 a year, while equal to only ½d. in the £ on £10,000 a year. House rents are one-third higher than they ought to be because of the taxes on timber, builder's ironmongery, corrugated iron, lead piping, paints and varnishes, &c., and speaking generally Is. is worth in purchasing power only 8d. or 9d., if as much, as compared with what it would be under Free Trade conditions.

The people feel this in their bones; though of course, very few indeed know what is hurting them and how to put things right. But Ward, instead of taking immediate steps in last year's Budget to reduce the cost of living on the lines suggested by the Hon. Geo. Fowlds, must needs fool around wasting time and money by appointing a Royal Commission to inquire into the cost of living. A George Fowlds Budget would, I believe, have saved the situation.

At first sight it looks as if a wave of reaction had passed over the country, Massey's Landlord Party having captured 37 seats, while Ward has only 35, Labour and Socialism 4, and one Independent. (The House numbers 80 members in all, of whom 4 are Maories, returned by Maori constituencies. Of these, one, Mr. Ngata, is a member of the Ministry, and therefore included in Ward's followers above, while the other three are unattached.) But an analysis of the votes cast shows that the great transfer of votes was not from Ward to Massey, but from Ward's Liberal Labour Party to a more advanced section—Labour, and, to a small extent, Socialism.

Of the votes cast—

48.22	per cent.	were	for	the	Government (Ward).
36.31	,,	,,	,,		Opposition (Massey).
12.73	,,	,,	,,		Labour and Socialist.
2.62	,,	,,	-,,		Independent.
0.12					Prohibitionist

The total votes throughout the country were:

For Mas	sseyism		 173,648
Against	• • • • • • • • • • • • • • • • • • • •		 304,681
	Majority	against	 131,038

In Wellington (five seats) the totals were :-

caragran (nre see	ecs) the t	Otais	were :-
For Masseyism Against			15,748 19,889
			-
Majorit	y agains	st	4.141

Yet the Opposition captured four seats out of the five! So that the large number of seats held by the Opposition is simply the result of the flukey working of our electoral system, the anomalies of which the second ballot seems if anything to accentuate. As a matter of fact, Massey got only 36 per cent. of the votes, but he holds 46 per cent.

of the seats in the House; whereas under a just system of proportional representation the result would have been:

Government ... 37 Massey 27 Labour and Socialist 10 . .

Independent ... 2 Such a result would have put a very different complexion on matters, especially as under a just proportional system such men as Messrs. Fowlds, Hogg, McLaren and Mack, to mention a few only of our supporters who were defeated, would have certainly been elected. I of course attacked the very citadel of privilege and monopoly in the North Island, if not throughout New Zealand, and though the propaganda work undoubtedly did much good, with such a tide against the Liberal Party as that which proved to be running, I had no chance.

With such a narrow voting margin between parties, and with the balance of power in the hands of such diverse elements as four Labour and Socialist members, three Maories, and one Independent, the position is necessarily one of very unstable equilibrium, and almost anything may happen. It is impossible to gauge the situation at all, till things have settled down somewhat.

One of the most hopeful features of the situation is that the Labour Party, though it had in the late fight little or no organisation, increased its vote from 14,000 in 1908 to 56,000—a four-fold increase; and it is also very well affected towards the Taxation of Land Values. A strenuous attempt is being made to get this party well organised before the next general election, come when it may, and branches of the Labour Party are being established here, there, and everywhere.

The land plank of the party's platform is pure Single

Tax:"A land system shall be established which shall bring
the by private or by into the most productive use, either by private or by public enterprise, all natural resources; shall make absentee ownership and private monopoly in land impossible; shall secure to the land holder all the values created by him and those only; all such values to be example from all tayation; and shall secure to the to be exempt from all taxation; and shall secure to the public in an annual tax all the values created by the

public."
But the Taxation of Land Values is not as yet included in their "immediate fighting platform." This, however, will, I think, soon be remedied. They have invited us to co-operate with them, and on February 12th next Messrs. Fowlds, McNab, O'Regan, and I are to meet Prof. Mills, the Hon. J. T. Paul (Upper House) and Messrs. McLaren (late member for Wellington East), and Mack (Labour candidate for Parnell) in Conference at Wellington to discuss preliminaries. All the Labour representatives are strong believers in the Rating and Taxation of Land Values, so we have every hope that the Conference will agree to Mr. Fowlds' "New Evangel" tax proposals being given the foremost place in the fighting platform. If so, while of course not merging our identity in theirs, we shall be able to work con amore with the Labour Party, uniting all the workers of New Zealand, all the useful people, employers and employees alike, for thus is Mills' aim, in the fight against the privileges and monopolies by means of which the useless people now exploit the useful people of the dominion. We have good hopes that every section of the workers, except, of course, the general strike revolutionaries, who are quite hopeless and impossible, will pull together with this in view.

I am already in touch with several of the Labour Party Branches. The Wellington Branch want me to deliver a series of open-air lantern addresses under their auspices. Last week I addressed a number of meetings at Hastings and Napier, and after my address to the Hastings Labour Party, they passed, unanimously, a resolution "strongly urging the adoption of proportional representation and an immediate reduction of the cost of living by substantially reducing railway rates and the customs taxes on necessaries, the funds required for this purpose to be raised by the Taxation of Land Values." Other hopeful signs are the letters of inquiry we are getting from all parts of the country and the fact that we have had quite a run on PROGRESS AND POVERTY in Wellington and have to order more from Mr. Huie-our nearest source of supply. We find that Mr. Bagot's cheap edition takes best.

LIBERATOR will show you that we are still keeping the

fight going.

FROM SOUTH AUSTRALIA.

A Melbourne correspondent writes (15th March):-

First let me say how refreshing it is to read of the strenuous work going on in Tothill Street, and to note the hopeful and determined spirit which your letters breathe.

The various items of news of the movement are deeply interesting and stimulating.

All that you write of the progress and prospects in the Old Country convinces me more than ever that your field is a vastly more promising one at present than Australia.

The Protectionist virus is more rampant than ever, the people generally have never been so prosperous, the Federal Labour Party are under a dark cloud and it is just the hardest thing in the world to get the public interested, much less enthused, on questions of political economy; still more difficult to arouse discussion and interest on our particular subject in face of the fact that our only two metropolitan dailies practically ignore anything we do. To illustrate this:—McHugh has delivered four addresses in one of our principal public halls: only two of which have been noticed by either of these papers and then in only very brief and garbled reports. The two or three other open-air meetings he has held have, of course, been entirely ignored. The four addresses just referred to have been fairly well attended, the audiences tapering down from about 600 to see 200 about 600 to, say, 200.

A country tour is now being planned for him with an old and very energetic Single Tax campaigner—a Mr. Lyght—as advance agent and runner-up, and I think this work will be more effective as there will not be in the country towns the numerous counter-attractions which prevail in this big city, and furthermore the Protectionist element is not so

strong in the country.

For the purpose of this campaign it has been thought well to form a fresh body under the title of "The Free Trade and Land Values League," which will be a wider umbrella than the Single Tax League, and we are hopeful that some good, propagated, and educational work will result. good propaganda and educational work will result, also that they will gather in a goodly number of subscribing members to the cause.

Rating Reform is to be an integral, if secondary, part of the campaign work, and no doubt good work will be done by McHugh and Lyght on this subject as well as on the

more general question.

As to the political situation generally, a decided reaction seems to have set in in most of the States against the Federal Labour Party, and there is reason to believe that the leaders are anxious as to the outcome of the next elections in April

of next year.

The disappointing and perplexing thing about Australian politics at present is that the fight does not proceed on any issues of big principle such as you have in England. There is still the Labour Party with its crude sectional and Socialist programme on the one hand, and on the other all other sections of the community more or less alarmed and bent on getting them out of the way. So much is this the case that old-time Free Trade organs such as the Melbourne Argus and the two big Sydney dailies have quite sunk the fiscal question for fear of alienating the strong Protectionist element in the Anti-Labourite ranks.

You will understand that under these distracting conditions it is difficult to get a good hearing for our specific propaganda but we intend to follow your example and peg away with our work, as you are doing this year under somewhat similar circumstances.

I attended an interesting little Conference of Single Tax delegates of the Leagues in this State, New South Wales and South Australia, an account of which will probably be given in the next issue of Progress and the STANDARD. Among the items discussed was a proposal from Charles Dana Miller, of New York, to issue a special edition of the SINGLE TAX REVIEW dealing with the progress of Land Value Taxation in Australia, after the style of the Vancouver number issued a few months ago. Although the Conference was of opinion that such an issue would have no particular local value it was thought that the debt we, in Australia, owe to your efforts in the Old Country and to those of Mr. Fels, placed us under an obligation to fall in with Mr. Miller's proposal, and so we decided to offer Mr. Hodgkiss's or Mr. Huie's services to write up the case

It appeared to us that a full statement of the development of the movement in Australia up to date might be valuable and encouraging to workers in the cause, in the U.K., Canada and U.S., even if it does not reach many outside this circle. I think you will be pleased to hear this.

I also took the opportunity last night of reading your letters to the Conference, and I can assure you that they were listened to with deep interest and admiration at the Particularly gratifying were the references to the gallant work of Mrs. Crompton Davies. Most inspiring is it to see a young married woman like Mrs. Davies devoting her energies to public work of this kind; would that we had a few such spirits among us here! few such spirits among us here!

Many thanks for the various enclosures and pamphlets you have sent me, all of which are most welcome and will you have sent me, all of which are most welcome and will be digested in due course. I have not yet had time to read the report of Lloyd George's speech at the City Liberal Club, which you sent me. This is a treat in store. Apropos of your remark "no doubt it will only be reported in part in your papers" I am posting you separately the cabled reports (?) in the Argus and Age of this speech, as well as of that of Bonar Law of a week earlier, to give you some idea of the wicked injustice served out in the Australian Press to the utterances of Liberal leaders, as compared with the prominence given to those of the Unionists. This case is a typical example and it applies to the Press all over Australia, as they draw all their cable messages through one central service in London. It is really a scandalous state of things and has had the effect of quite distorting the Australian mind as to the true position of the British elitical citation because the latest and the scandal distorting the distortion because the latest and the scandal distortion has sent the latest and the scandal distortion because the latest and the scandal distortion has sent the latest and the scandal distortion and the scandal distortio political situation, because not only have we these garbled and meagre reports of Liberal speeches but a still more bitterly partisan spirit colours the weekly mail letter from the London correspondents of nearly all the leading Australian dailies. I wonder if the powers that be, among the Liberal Party, could do something to remedy this vicious state of things.

We all like McHugh immensely, and are deriving great benefit from his inexhaustible fund of knowledge and mastery of our question. He is a fine fellow, and I am sure his visit to us will do lasting good to the cause.

NEW SOUTH WALES.

From a letter from Mr. Huie, dated Sydney, 11th March, and from the STANDARD (the organ of the Sydney Single Tax League), we learn of his latest activities. Mr. Huie is Secretary of the Sydney Single Tax League, and the amount of work he gets through on behalf of the movement is inspiring. His latest campaign has been a series of five lecturing tours in the country districts around Sydney. Writing of the last trip he says:

"I was away for fifteen days on that occasion, addressed eleven meetings and had good reports in 17 or 18 papers. The five trips which I had enabled me to enrol 355 new subscribers to the STANDARD, besides getting a number of renewals. I sold £12 10s. worth of books and pamphlets, and altogether got an average report of about a column in and altogether got an average report of about a column in sixty papers. The expenses were very moderate, as nearly all the meetings were held in the open air. I distributed over 30,000 leaflets myself. The audiences generally were good, and the work done was of a kind which I think should be constantly carried on. We ought to have a man at it all the time in the country districts."

Writing of the general situation in New South Wales, Mr. Huie says :-

"The Labour Party in State politics is doing nothing for us. It is likely that there will be a reaction, and a further term of Conservative rule. In fact, throughout the Commonwealth the Labour Party is becoming very unpopular. What it does in the direction of Land Values Taxation it does badly, and as far as the new State Government is concerned they have accomplished nothing. There is every prospect of the Labour Party being severely defeated at the next State Elections. I do not expect their successors will do much for us, so that the outlook, as far as State politics is concerned, is not very bright. What we have to do is to push on with the educational work, and make such a public opinion that parties generally will not be able to ignore

THE NEW CHINA AND LAND VALUES TAXATION.

In the Observer (London) of 7th April, "Asiaticus" has a column article on "Socialism and the New China," in which he reports an interview at Shanghai with Sun Yat-Sen, the Chinese Reformer, from which we quote:

Sun Yat-Sen, in an interview at Shanghai, has at last announced the reason of his retirement. "I have finished the political revolution," he says with premature

He now proposes to devote himself to inaugurating "the greatest social revolution in the world's history. With the full consent of the Government, he is to start his propaganda at once; and "the future policy of the Republic will be keen Socialism." Sun Yat-Sen declares that he is an ardent follower of Henry George, "whose ideas are practicable on the virgin soil of China." The railroads and the mines will be controlled by the Government. Henry George's single-tax system will be adopted, and Free Trade will be introduced—this is the first little qualification—"as far as possible." Here is surely an heroic programme.

There is very little doubt, from what Sun Yat-Sen says, that in a few weeks we shall behold China in a turmoil of Socialism and Henry Georgeism.

Then follows an account of how one Wang Ngan-Shi, a Chinese idealist of the 11th century, succeeded in instituting some sort of "Socialism." Land was annually allotted to farmers for cultivation, and a vast army of officials supervised and prescribed the character of their labours. Taxes were imposed on the rich, but the poor were exempt. Large fortunes were gradually destroyed. The sums thus accumlated by the State were distributed in old age pensions and in wages to workmen out of employment.

"Asiaticus" likens Sun Yat-Sen to Wang Ngan-Shi and predicts failure for the new policy as failure overtook

the earlier policy.

What seems to be the correct report of the interview is reported in the Public (Chicago) of April 12th, and other reliable American papers. This is the Public's version of the interview:

"I intend to devote my future to the promotion of the welfare of the Chinese people as a people. The teachings of your single taxer, Henry George, will be the basis of our program of reform. The land tax, as the only means of supporting the government, is an infinitely just, reasonable, and equitably distributed tax, and on it we will found our new system. The centuries of heavy and irregular taxation for the benefit of the Manchus have shown China the injustice of any other system of taxation. A single reasonable tax on the land will supply all the funds necessary to put China among the first of the civilised nations in political and economic advancement. We will embrace all of the teachings of Henry George and will include the ownership by the national government of all natural monopolies. No private interest will be allowed to tax and exploit the people through control of any material or service which is a necessity to life and happiness. These reforms China is certain to adopt, and under them we will grow into an industrious, peace-loving, prosperous people."

If Sun Yat-Sen is successful in establishing in China the Single Tax on Land Values he will put China at once in the front rank of advancing nations and make for himself an imperishable name. To the scoffer, the clever man in a hurry, with a hundred different schemes for a hundred detached-looking social problems, this, we are aware, will appear as fanaticism. But the Single Tax is only another name for economic freedom, without which no social problem can be solved. It is not an end in itself, but the means to an end. The Single Tax opens the door to human progress. It is liberty, and "where liberty rises there virtue grows, wealth increases, knowledge expands, invention multiplies human powers, and in strength and spirit the freer nation rises among her neighbours as Saul amid his brethrentaller and fairer.'

SWEDEN.

We learn from the Public (Chicago, U.S.A.), that Sweden has two new Single Tax papers. SNALPOSTEN (The Fast Mail), a Gothenburg weekly, was taken over at the new year by Dr. Karl Elander, and turned into a Single Tax organ. Numbers at hand show it to be a lively one too. The other is an agricultural paper, ODLAREN (The Settler, or Clearer of Land), edited by A. L. Kilian, a leading Single Taxer, who proposes to treat the subject from the farmers' point of view. New Single Tax clubs are also springing up in different parts of the country.

DENMARK.

Mrs. Bjorner writes from Copenhagen (20th April):-We have been waiting for the results of the sample valuation, which have been promised us for some time. Now they have come, and we will be sending you a copy I also enclose you a copy of Politiken, in which you will find the comments of a leading Radical politician.

We are hoping that this sample valuation, which only proves that there is no difficulty in making a separate valuation of the land, will help us in passing a bill which is expected to be submitted by the Radicals, changing the tax on property to one on land values. According to their program the Radicals as a party are pledged to this measure and headed as the provided for a large head which all the inverse of the control of the large provided to the same results as a party are pledged to this measure. and besides, to provide for a law by which all the increment accruing from this progress in taxation is to revert to the community or the State.

The new measure we expect will be to change the *duty taxes* to land values taxes. For that purpose we are going to work hard among the women. I send you some papers from which you will learn that we have succeeded in starting a Domestic Economy League, the first purpose of which is to investigate the amount of taxes paid on our food and clothing, with a view to discarding these indirect taxes. We have taken up the connection with about 50 papers who have pledged themselves to take all we send them. POLITIKEN has had favourable reports of the League and a large number of our leading "domestic economists," especially among the women, are joining up with us.

The land labourers at their congress on the 4th and 5th of

this month, took a very strong position in favour of the land values tax. Like the Husmænd, they have made it the basis of their program. (I send you a copy of this program also.)

I believe you have been told of the Royal Commission on Rural Interests (Landbokommissionen) which is sitting now. We have some very staunch supporters among the most influential of the Commissioners. The secretary of the Commission, who is to make out the report, has given much of his time to investigations concerning land values taxation and is a most reliable and efficient advocate of this reform. We are very anxious to get permission to publish the report of this Commission as soon as possible, and expect it to be decidedly in our favour.

You see the movement is no longer limited to the society and to special advocates; there seems to be growth everywhere. To us who have worked at it for years it seems now only a question of time when the ideas of Henry George shall have conquered the legislation of this country. But of course, we must push on all the harder. The antagonism is yet to come and we must be prepared to fight "special interests" in this country as well as you are, though they may not be so strong here.

There seems to be unlimited numbers to fill the ranks. I believe that Dr. Starckes' training courses have done a great deal of good in calling forth new workers. league (there is now about eighty of them throughout the country) we have active helpers, people who are able to stand up for the cause and do platform work. I do not believe that any of the political parties have so many speakers as we have among our advocates.

SPAIN.

To at least one reader the most attractive feature of the Impuesto Unico for April is an open letter by Mr. M. G. Oro to the President of the Chamber of Urban Property of Zaragoza. This naturally conservative body has considered the Single Tax idea, and the President appears to have preferred a "single receipt" as a better realisation of the proposals of Henry George, now grievously distorted by our Spanish Liga! The reform advocated is that of a current account with each ratepayer, including all the multiple taxes of Spain, and payable at intervals with a single receipt. There is a saving of several pieces of paper per annum! Jesting apart, it is of very great importance that a leading jurisconsult of Aragon, Don M. Isábal, has brought our doctrine before such a Chamber in a serious treatise on land values; and that the Chamber decided to inquire if they could levy a Single Tax with a view to multiply and subdivide holdings. New Zealand experience is justly quoted as to the stimulus to town property given by untaxing industry, unreliable as New Zealand Liberalism has proved itself. A perfect reply to an ill-taught leading journalist, who said in the MADRID HERALD that Henry George was a second Marx, is given by a full translation of George's last article on the Labour Battle.

There are interesting notes on a project to lay waste a large section of Andalusia for hunting. (The Spaniards appear to be nearly as meek as the Scots in this.) Also details of the places of entertainment in Valencia, closed by high rates on structure values, following reduction of food taxes. Facts as to site values in Madrid, now inadequately or not at all taxed, as proved by recent sales. A good supply of foreign news, perhaps the best being a clear and short statement as to new methods of valuation in Germany. Japan also seems to get well into line, urban lands have Japan also seems to get wen into nine, and been revalued after half a century—a useful first step.

M. J. S.

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LAND VALUES

SUPPLEMENT.

Extracts from Debates in the House of Commons on Small Holdings, The Housing and Town Planning Act and Rural Housing, The Cottage Homes for Aged Persons Bill, and The Acquisition of Land Bill.

MAY, 1912.

DEBATES IN THE HOUSE OF COMMONS.

ON SMALL HOLDINGS.

Wednesday, 27th March, 1912.

During the debate on the Third Reading of the Consolidated Fund (No. 1) Bill, the following discussion took place on Small Holdings:

Mr. Charles Bathurst: The President of the Local Government Board has repeatedly assured us in this House during the past few months that it is open to the county councils to exonerate the small holders from payment of sinking fund charges when those are added, as they have in most cases been added, to the rents of small holdings, and to fix those charges upon the ratepayers of the county. The President of the Board of Agriculture has similarly stated on a recent occasion in this House that he is prepared to assure the county councils that they may go forward with the process of exonerating the small holders from the sinking fund payment, and charge the ratepayers generally, and have the burden thrown on the county rates. It transpires now that loans upon this footing are being applied for to the Public Works Loan Commissioners, and the Commissioners are, in reply, stating that they are not in a position to make any loans to county councils for the purpose of small holdings, unless the whole of the sinking fund charge is charged to the small holders in the rent of those holdings. What I want to ask the Government is, once and for all, to get us out of this anomalous position and to declare plainly what the Act of 1908 really means, and if the Small Holdings Act of 1908 cannot operate to enable the county councils to do what many of them would like to do, namely, to charge the sinking fund charges to the ratepayers generally in exoneration of the small holders, then surely it is the business of the Government, if that is their intention, to bring in as soon as possible an amending Bill, so as to save any risk of the county councils being surcharged in consequence of doing what is ultra vires an Act of Parliament.

I suggest that there are not two ways of construing that Act, and that the only construction to be put upon this particular section is that the county councils will be going beyond their powers unless they charge the small holders themselves with the sinking fund charges in their rents. That section is as follows:

A county council shall not acquire land for small holdings save at such price or rent that, in the opinion of the council, all expenses incurred by the council in relation to the land will be recouped out of the purchase money for the land sold by the council, or in the case of land let out of the rent, and the council shall fix the purchase money or rent at such reasonable amount as will, in their opinion, guard them against loss.

I have the support of the Law Officers of the Crown, for at any rate a period of the time during which the present Government has been in power, in support of the view that that section cannot mean anything else than that the county councils must throw those charges upon the small The right hon. Gentleman the President of the

Board of Agriculture is prepared, as I understand, to dispute that suggestion. If the Law Officers have changed their opinion it is only right that this House should know what the opinion of the present Law Officers is. It is very unfair upon the county councils, upon the small holders, and upon those Members in this House who are interested both in county government and in the small holders, that they should be left in any doubt as to what is the meaning of the Government's own Act of Parliament.

Why are the right hon. Gentleman and his colleagues afraid of moving in this matter? At any rate, why are they reluctant to do so? I suggest, in the first place, that they are naturally not very anxious to offend the small holders, who are becoming exceedingly sensitive upon this matter. On the other hand, they do not like to take upon themselves the responsibility of doing anything which might raise an outcry on the part of the county ratepayers, who are already seriously overburdened largely as the result of Departmental administration. What are the two alternatives? One is that the small holders should pay for land which will never belong to them, but which will eventually belong to the county councils. We say, and I think the House will agree, that that is not fair to the small holders. The second position is that the county ratepayers, whether they like it or not, under considerable pressure from the Government, shall pay for land for which they may have no use hereafter if the small-holding movement turns out to be a failure. The only way out of this muddle and difficulty is so to interpret the Act, which I believe to be impossible, or alternatively so as to amend the Act as to make the charge for sinking fund a Treasury charge, and thereby make logical the process of pressure or of "gingering" which has been carried on to such a very severe extent in connection with the small-holdings movement.

Viscount Helmsley: It seems to me that there is both a question of fact and a question of policy which it is desirable should be considered. I would press very strongly that it is a most unjust thing to put these sinking fund charges, at all events for the purchase of the land, upon the small holder. There are two or three ways out of that difficulty. One is to put the charges upon the Treasury. Another proposal is that the county council should pay them through the rates in that they eventually acquire the land, and, therefore, presumably in the end, if they bought the land at a reasonable price—which is not always the price put upon it by the Government Commissioners—they will not ultimately make a loss when the land comes to be sold. A third alternative, which, I think, would be the best, is that of vesting the freehold of the land in the small holder. I can see no reason whatever why that should not be done. The loans will work themselves off in a period of years very little longer in most cases than the period over which the Irish farmers purchase their holdings. It seems to me it would be a far wiser policy immediately a small holder is put upon the land to invest him with the freehold of it, not making him pay any more than he pays to-day, so that under proper conditions, if he remained, he would become the owner of the land, but would not be able to mortgage it until the sinking fund charges had been paid off.

Sir Alfred Cripps: A much better system than the present, as the Noble Lord suggests, is to increase the number of small freeholders. Ownership is a very much better system than occupation. As I was going to point out, and as the Noble Lord has pointed out, when you have the occupier, in the form of a sinking fund, really paying freehold value—for that is what it comes to—it ought to inure to his advan-

tage when the time comes.

I therefore thoroughly endorse what the Noble Lord has said, that the proper solution would be to allow the occupier to pay or condition that if he pays for the sinking fund in course of time he becomes the owner. I entirely object to a charge being put upon the ratepayer by the Department which the legislature has not put upon him. If it is the law, if the auditors decide that the sinking fund cannot be put upon the rates, and if the local council should be surcharged, it is not within the competence of the Department to alter a legal principle of that kind. They must do it by legislation, and not by administration

Mr. Runciman: The hon. Gentleman the Member for Wiltshire laid stress particularly in the fact that three Departments are concerned in financing the Small Holdings Act, and he thinks those three Departments at present are not in agreement on this subject. Let me, first of all, take the Local Government Board. There is no disagreement between the view held there and the view which we hold at the Board of Agriculture in regard to the sinking fund charges. None of the auditors, who, as the hon. and learned Gentleman knows, are semi-independent of the Local Government Board, have ever taken exception to that charge. The view of the Local Government Board is that nothing improper is done by charging the sinking fund upon the rates. I come now to the Board of Agriculture. I stated in this House, on the 5th March, somewhat briefly, the views which are now held by the Board of Agriculture. I repeat the words I used then. I said it was not the intention of the Government to compel the county councils to put this charge upon the small holders, and that there was nothing in the Act which compelled the county councils to lay this charge upon the small holders.

The hon. Gentleman asked me to quote the Law Officers' opinions. I must point out to him that to quote the Law Officers is contrary to practice. Anything done is done by those responsible as the heads of their Departments, and such legal guidance as was given to me justified me in saying there is nothing contrary to the 1908 Act in placing the sinking fund as a charge upon the rates. The other Department referred to is the Public Works Loans Commissioners. They acted strictly within their legal powers when they said they were not prepared to make loans to county councils in respect of a scheme—and one county council only is concerned—which throws the sinking fund charge upon the rates.

Mr. C. Bathurst: I happen to know the exact statement, and it was that they could not approve any scheme in which the sinking fund charge is not a charge in the rent of the small holder. That is what they say.

Mr. Runeiman: That is only expressing it the other way round; it is identically the same thing. That was what they did in respect of the County Council of Wiltshire. But in that case they acted strictly within their legal rights. They may or may not make a loan according to their own discretion. It is not their duty to interpret an Act of Parliament or to say a certain course is legal or illegal. It is their duty to say whether they will or will not make a loan in this case, and they said that such loans in conformity with their views cannot be authorised. That is what they did. I told the hon. Gentleman last Thursday, and I repeated it on Monday, that we are now in communication with the Public Works Loans Commissioners upon this point. Communications are passing, and until they are completed I cannot say what will be the final decision of the Public Works Loans Commissioners. It is possible for the county councils to finance small holdings without going to the Public Works Loans Commissioners at all. If the Public Works Loans Commissioners were the only source the county councils would have to accept them whatever might be the views of the Commissioners irrespective of any legislative Act, but that is not the position. The county councils can, if they like, adopt other means. I admit a difficulty has arisen, and in a way which makes it impossible, I think, for the county councils to proceed in connection with the Public Works Loans Department's administration, and it is that we are dealing with at the present time, and until a decision is finally arrived at I do not mean to say more

about the functions of the Commissioners in respect of the administration of the Act.

The Noble Lord opposite asked me questions with regard to three alternatives which he thinks are open to those administering this Act, or, at all events, to those who are responsible for the policy of small holdings. I would like to draw a sharp distinction between the three alternatives. Sinking fund charge in respect of buildings should, I think, be borne by those who benefit by them during their lifetime. I think it is perfectly clear that those who use a building should during that portion of its lifetime pay their fair quota for exhaustion. Therefore, I do not think it is unfair that the sinking fund charge should be borne by the small holder in connection with buildings.

But difficulty arises about the period. Many are of opinion that in the life of a building the period is placed far too short. I know that in respect to some periods it has been pointed out, I cannot say with what justice, because the investigation is not complete, that provision is made for the repayment of the whole cost of some buildings over ten or twenty years, when it is well known that buildings of the same material elsewhere have existed for a period of That means the small holder, in respect forty or fifty years. of this building, has paid far more than the natural exhaustion of the building. I am quite alive to that fact, and with the concurrence of the President of the Local Government I am quite alive to that fact, and with Board, I set up a committee of inquiry into the cost, life, and payment of buildings upon small holdings. The Local Government Board is represented upon that committee. It has already started its inquiry and has accumulated a good deal of information and is receiving assistance not only from county councils, but from private landowners all over the country, and I hope when we have that Report we shall be able to have more justification in asking for the extension of the period over which the payment is to be made.

When you come to the land an entirely different problem has to be dealt with. In the ordinary normal case there would be no exhaustion. In some cases the land will be badly used, but, on the other hand, the freehold would be worth a good deal more when the small holder went out. I have seen some poor land made good productive land as a result of the occupation of the small holder. But in normal cases you can say the small holding will be worth as much when the occupier left as when he came in. I think it is unfair that the charge should be borne by the occupier or owner. The Noble Lord opposite suggested three alternatives. It might be borne by the State. I believe that is not a good way to solve the problem. The next suggesnatives. tion is that the county council should pay. I think the county council are justified in paying, and if they are prepared to pay the sinking fund I think they would be doing nothing illegal, and I should do everything to encourage them to take that course. I understand the Noble Lord holds very much the same view although he dislikes to add any further burdens to the rates. I should like to point out quite clearly that the large farmers are not the only ratepayers in the county. The small holders are also ratepayers, and they themselves are bearing in proportion to their acreage a proportion of the rates. They are paying a larger proportion in respect of their acreage in the way of rates than the large farmers.

Viscount Helmsley: Does the right hon. Gentleman mean small holders under the Act?

Mr. Runciman: Yes, the acreage is becoming now a very considerable one, running up to 100,000 acres, and before long it will be double and treble the size it is at present. These small occupiers are also ratepayers, and it is scarcely fair to suggest that they, apart from other farmers in the county, would be receiving benefit without bearing their proportion of the burden. My view is that under the present rating system they are bearing a larger proportion than, in justice, ought to be placed upon them. The third solution put forward is also pressed by hon. Gentlemen opposite, namely, that the sinking fund charges in respect of the land ought to be borne by small holders, and that they should become owners. That brings us back at once to the whole controversy over the Small Holdings Act when it was a Bill. All the old objections then raised to ownership being a solution of this problem stand again to-day. I mention only one to show that really it would be doing harm to the spread of small holdings and the small holdings' movement if you were to say small ownership is the only solution of this problem. Men do not go into small holdings with the idea of remaining in them all their lives. A large number of small holders are those who take them with the idea of getting a step higher. They choose small holdings because they want to become large holders. If you are going to tie them down to their small holdings, you will be putting a most serious obstacle in the way of the spreading of the small holders' movement. I have seen many of the schemes which are now being worked, some of which are financed by benevolent landlords, and I have seen side by side with them county council holdings where you have at least thirty applicants for one holding. Under the ownership scheme you are tied down with many financial restrictions, which is a great disadvantage. What I have seen of these other schemes leads me to believe that there is really no demand for small ownership, and that there is an ever-increasing demand for small tenancies. That must be taken into account by any Government Department which has the administration of the Small Holdings Act. I admit the difficulty which has been raised, and so far as I can at the Board of Agriculture, I shall endeavour to remove that difficulty, and I hope to be able to do so.

THE HOUSING AND TOWN PLANNING ACT AND RURAL HOUSING.

Wednesday, 3rd April.

The following discussion on the Housing and Town Planning Act and Rural Housing took place during the debate on the motion for the Easter Adjournment.

Earl Winterton: I desire to raise a question connected with the operation of the Housing and Town Planning Act as it affects rural districts. The President of the Local Government Board, in answer to a question the other day, said that under the Act some 116 cottages had been built, and closing orders had been made in respect of 1,344 cottages in rural districts. He added, that did not mean all those houses were uninhabited.

I can say from personal experience that while these houses were being put in a state of habitable repair many families were without any lodgings of any kind; indeed, in some cases they had to seek shelter in the casual wards of the workhouses.

Where are these unfortunate people, who are being dispossessed of their only habitation, going to find shelter? In every village in England at the present time there is a lack of sufficient cottage accommodation, and the operation of the Act, by speeding up the process of closing insanitary cottages, has made the position infinitely worse.

Sir A. Griffith-Boscawen: The "back to the land" movement was really taking on in the country, and there is no doubt that the attractions of the town were dying down. People were going back to the country, but, owing to the entire absence of decent housing accommodation, that most salutary movement has been checked, and the people have been driven back into the towns, where they go to swell the overcrowding in the slums, and make the housing conditions in the towns infinitely worse than before.

Let me put one or two questions to the right hon. Gentleman. The first section of the town planning part of that Act says that the Local Government Board may sanction schemes for town planning. That is the whole object of that Act. The Act has been in operation for over two years. How many schemes for town planning has the right hon. Gentleman sanctioned? I do not know whether he has any figures different from mine; but, according to my information, he has not sanctioned a single one up to the present moment.

Under Section 55 of the Housing and Town Planning Act—the right hon. Gentleman's own Act—the Local Government Board are to issue general provisions as to the character of housing and town planning schemes, to show what ought to be done, and those regulations are to be included in the town planning scheme. Has the right hon. Gentleman carried out that Section of his own Act? Not at all. According to my information, he has not issued any sets of general provisions up to the present moment.

Mr. Noel Buxton: I should like to sketch the point of view of those places (in Norfolk) where an inquiry has been held, where housing has been admitted to be wanted, and yet owing to the inability to pay the rate necessitated there is an absolute standstill. One of those places I know very well, and I wish I could get my right hon. Friend to come with me and see one or two houses there which have been reported upon by one of these inquiries. I could show him a house there where two rooms are occupied by four beds, and the four beds by eleven people, and in that particular family, which is blessed with a large number of boys, no boy has a chance of sharing a bed with less than two other boys, and the beds are placed not where it is most convenient, but where it is extremely inconvenient, because of the number of places at which water comes through the roof.

I could show him another house where a family occupies for sleeping accommodation one room, not more than an attic, with another room, I was going to say, but in reality a mere cupboard, with no window at all, in which a child These things are not altogether untypical of a sleeps. somewhat widespread state of affairs. From the point of view of that village, where there is a general sense that something must be done, we are in an absolute quandary. Here one sees there is a general feeling duly expressed in the demand for inquiry and an inquiry has been held, a report has been made to the district council and the district council has occupied a day or two in debate upon the subject, and there has been a full inquiry into the maximum rent which could possibly be paid, and, finally, there has been on the part of the district council a resolution passed, after much opposition, in favour of building, but with this reservation, that the financial risk involved in the building should not go upon the district rate, but upon the parish rate. That offer was made to the parish council, and very naturally declined.

It must be admitted that the case of these low-paid rural districts is not being adequately met by the Housing Act. The social and economic machine does not work in respect to agricultural houses. There is the question, raised the other day, of a subsidy, and there, of course, there are all the objections of logic and of strict, sound economics; but I do not know whether as the lesser of two evils we may not be driven to a subsidy, to deal with what is an urgent practical question. I must allude to the problem of rating reform, which may be at the bottom of the trouble, and to a proposal which, I believe, to be a very practicable one, that of giving powers to local bodies to provide not buildings but building sites at a reasonable rate, upon which that large number of men who have saved a couple of hundred pounds might very likely build purely as an investment for letting purposes, even to agricultural labourers. That class of man builds somehow very cheaply, and if land were available at a reasonable rate there would be a very great deal more buildings even for the poorer agricultural labourers than there are now. That will be a matter of legislation. Of course, at the bottom of it all is the abnormally low wages paid to labourers. I do not know whether my right hon. Friend can tell me whether he could support the application to agricultural labourers of the principle of the minimum wage. The whole housing problem, and all the difficulties and rearrangements of the economic order, would solve themselves if the wages of farm labourers were adequate, and probably that is the solution which will be required in the end.

The President of the Local Government Board (Mr. Burns): The fact is that although 1,344 closing orders were made, all the houses except 126 were put into decent and habitable repair. It is not correct to represent that 1,344 houses are in process of demolition. One thousand three hundred and forty-four closing orders were made, but they were only finally applied to 126 houses. The rest of the houses were made fit and adequate for habitation. Therefore the suggestion that because 1,344 closing orders were made the rural areas were short of that number of houses is not speaking according to fact. In fifteen months nineteen authorities in rural areas have built 153 houses at a cost of £30,208 at economic rents. The hon. Member for one of the Divisions of Norfolk knows that in the parish of Montagu, and also in a rural parish of Happisburgh, economic houses are being erected on economic lines. If the people there are not able to sustain themselves on economic lines my

suggestion to the Noble Lord and to Members in all quarters of the House is that they should join in criticising in the proper quarter the low standard of wages paid to agricultural labourers of 13s. to 16s. a week, instead of coming to Parliament for a bonus to landlords, who do not always do their duty, and to farmers, who do not always pay economic wages on which labourers can sustain themselves. I can assure the Noble Lord and his Friends that he will do more good for rural housing in the next twelve months, if they could get the wages raised only 1s. a week, than they will do by supporting a cadging organisation on the part either of farmers or landlords, and by coming to the House of Commons for ninepence a week subsidies for cottages to underpaid labourers in the country to be paid by unskilled labourers and charwomen in our large towns and cities.

I will take the chair for the Noble Lord at the first meeting that he will hold, say, in the county of Sussex or Dorset or Wilts, and will point out the injustice of asking a man on 14s. or 15s. a week to support a wife and family and pay 2s. 6d. rent out of his miserable wages. I am very glad to say that during the last few years the Local Government Board have sanctioned advances of nearly £3,000,000 for the purchase of 140,000 acres under the Small Holdings Act, and that in connection with that Act alone 1,015 cottages, independently of the Housing and Town Planning Act, have been provided in rural areas.

The hon. Baronet, in referring to the Housing and Town Planning Act, said, so far as I can gather, that there has not been a single application or any scheme sanctioned under the Act. You cannot have a scheme sanctioned unless application has been made. These are the facts. The preparation of fourteen schemes by fourteen municipal authorities has been already sanctioned by the Board. Applications for authority to prepare schemes have been made by three others. Notices have been given by eleven local authorities of other schemes. There are proposals in reference to schemes from twenty-two other local authorities under consideration at this moment, and negotiations are proceeding between the Board and thirty-nine other local authorities. In all there have been either sanctioned by the Board or are in course of development, not the minus quantity that the hon. Member suggests, but no fewer than ninety town planning schemes.

I need not tell the House that from 1906 to 1910, on much smaller schemes, and more on rural housing than previously, £448,000 in loans had been sanctioned by my Department; but better still, in 1911, and in the three months of 1912, £245,000 had been sanctioned in that fifteen months. As rural housing is being discussed, may I give a practical answer to a question which was asked today by the hon. Member for Wilton (Mr. C. Bathurst), in the form of a few simple figures? I am referring exclusively to the rural housing, and from 1890 to 1899 only £3,500 were sanctioned by the late Conservative Administration in that ten years. From 1900 to 1905, £6,800; from 1906 to 1910, £37,380; and from 1911 and for the three months of 1912—only fifteen months—I have had the pleasure of sanctioning £29,688, or just half of the amount of the previous twenty-two years. I am glad to say that in the last fifteen months nearly three times as much has been sanctioned as in the first sixteen years of the Housing Act.

I shall be supported in the view that we take as a Local Government Board that the rural housing problem is a serious one in the many ways in which this Government have taken steps in a way that no previous Government ever attempted. All of that would be relatively ineffective unless the landlords and all political parties in this country realise that instead of advocating dear food for men, women, and children, and low wages, the better plan is to raise the wages, and let those wages be good enough to enable the agricultural labourer, out of his higher wages, to build without subsidy from the rates or a bonus from the taxes, and live in a house of his own, or for which he pays rent from those higher wages which it is the duty of every one of us to the best of our capacity to secure.

COTTAGE HOMES FOR AGED PERSONS BILL.

Friday, 12th April.

Order for Second Reading read.

Mr. Harrison-Broadley: I beg to move, "That the Bill be now read a second time."

We have many measures for building houses in the urban districts; but in the rural districts it is a very different matter. There if we were to follow up the expensive methods that are in vogue in the urban districts, we should find that the agricultural labourer would not be able to

pay the rent demanded by the authorities.

At present there are many cottages filled up with old people and with people who in some cases are able to do part of a day's work, but in many cases are not able to do any work at all. In some cases widows, mothers of families, reside in the neighbourhood; they are occupying these houses, and the young men when they grow up and marry find there is no house in the neighbourhood for them. What happens then? They have to leave and go into the That is what is happening in our villages all over the country, and in that way we are driving away men more useful to the land than any you can import from the neighbouring towns and urban districts. By this Bill we hope to be able to build houses at the small cost of £120 per house. A house can and will be built for that sum, because, in the first instance, this Bill lays down that the land shall be given to the authorities, whether parish council or whatever it may be, free of cost. We have no doubt but that in every village we can find men willing to give to that authority enough land to build a number of cottages in that village. I have made inquiries into this question during the last few months and I have found out that the number of one for every hundred of population, as provided under this Bill, is not too large. In villages of from 300 to 400 population we find there are often more than three or four houses occupied by old people not able to do a full day's work. We find, indeed, there are seven on the average and that has been taken by me in many of the northern villages I have been in as the average. wish to let these houses to respectable old people and people who are able to maintain themselves without the help and relief from the parish. In this way I think we can do very much indeed for these villages. We know there is great need in all our villages for extra houses, and I hope the House will consider it a good thing to pass a small holdings measure of this kind for the assistance of the agricultural

Mr. C. Bathurst: There is no doubt, as already emphasised recently in this House, that local authorities require something in the nature of a stimulus in order to induce them to provide cottages in circumstances which do not admit of economic rent being charged for a cottage in a case where both the value of the land and the cottage have to be taken into account in reckoning capital outlay upon which interest or rent has to be paid. In this case it is suggested that the stimulus be imported by a gift of the land by the landowner who is so disposed to the parish council, in consideration of the parish council for that gift being prepared to erect suitable cottages for aged persons, and to let these cottages at a rent which may be considered as more or less uneconomic, but which will not involve the local authorities or the ratepayers in any considerable loss, if in any loss at all. It may be said £120 is a low figure at which to put the necessary capital expenditure upon any cottage. But it should be borne in mind that the cottage contemplated in this Bill would be a two-roomed cottage upon the ground floor, which is eminently suited to the requirements of old people, who do not like to climb up stairs in order to get to their sleeping apartments, and is just the sort of cottage to be found in many villages to-day, but provided, as I think, in an undesirable way as a matter of charity and known as almshouses.

This Bill enables us to substitute for the old-fashioned almshouses, the very name of which indicates some loss of dignity on the part of the occupants, houses in which any self-respecting old man or woman can live at a reasonable rent which they can well afford with the help of the old age pension without any loss of dignity to themselves and without any loss of rent or interest to those who are

interested as owners of the property.

The Central and Associated Chambers of Agriculture considered this Bill on 4th April, 1911, when there were present representatives of fifty-six chambers of agriculture and agricultural societies throughout the country, including, I may mention by the way, several Liberal Members of Parliament, and a resolution was passed unanimously in favour of this Bill and of its acceptance by the House of Commons. Those representatives were intimately acquainted with the conditions of life in our villages and upon our farms, and that resolution was carried as the result of similar resolutions which had been passed by various chambers of agriculture all over the country. I venture to think, in face of such support as that, the House would be dealing unfairly with this Bill, at any rate so far as the agricultural population is concerned, unless it permitted its further consideration by accepting its Second Reading. I earnestly appeal to the House to accept the principle of the Bill, and to consider hereafter any Amendments which may be made with regard to its details. I would venture, before I sit down, to appeal to the hon. Member for Newcastle-under-Lyme (Mr. Wedgwood), who made a somewhat severe and caustic speech on the subject of the last Housing Bill before the House, to treat this Bill in a serious spirit, and as one upon which many earnest-minded and sympathetic men feel very strongly, and, whatever may be his criticisms, not unduly to indulge in satire, which will not kill the Bill, but which is only calculated to create sympathy with its provisions.

Mr. Booth: I beg to move as an Amendment to leave out from the word "That" to the end of the Question, in order to add instead thereof the words, "this House, while recognising the importance of the housing question in town and country, refuses to treat the question in a piecemeal fashion, and expresses its desire that the Government should consider the whole question on receipt of the Report of the Departmental Committee on the Incidence of Local Taxation, giving due regard to their responsibilities as custodians of the public Exchequer.'

This Amendment, of course, is meant to be in direct conflict with the passage of the Bill through this House at this stage, and I have purposely included in it a reference to the Departmental Committee on the Incidence of Local Taxation, because of the extraordinary clause in the Bill which seeks to exempt this particular property, which is to become the pet property of some indulgent country landlord, from the scope of the Budget.

Mr. Pretyman: It is not to be the property of any country landlord in any shape or form.

Mr. Booth: Special care is sought to be taken by Clause 10 to protect this property from the scope of the Budget. That is clearly so. The clause says:—

"No person shall be assessed or rated to or for any Parliamentary tax or local rate in respect of any land or buildings used exclusively or mainly for the purposes of this Act.

I believe the real father of the Bill sits on the Front Opposition Bench (Mr. Pretyman). He is a severe antagonist of what is known as the Lloyd George Budget, and he is averse to building a few cottages for people of sixty-five unless they are exempt from any Parliamentary tax or local rate. That seems to be such a daring proposal that I have thought it best to call attention to it. I regard this Bill as another instance of these Imperial private doles, and it seems to me it is about the most terrible instance we have yet had, because it is distinctly framed to subsidise low wages. I am against Imperial doles on principle. I am against hon. Members coming forward and appealing for public money to go to their constituencies in the shape of some little relief from some burden or other, but in this case not only is the Imperial Exchequer to be drawn on by these rural areas, but it is done in such a way that the man with decent wages cannot get any benefit, and the people with low wages are to receive the entire property.

Mr. C. Bathurst: These cottages are not intended for wage-earners at all.

Mr. Booth : If they are not intended for people who get any wages, what is the meaning of Clause 2, Sub-section (1), paragraph (c), which says he is not eligible if his annual income exceeds $£31\ 10s.$ per annum?

Mr. C. Bathurst: That is the limit within which it is possible for an Old Age Pension Committee to award a pension.

Mr. Booth: The Bill deals with people of sixty-five, whereas old age pensions are not given till seventy. course, if I am to have explanations of that kind, I do not think we shall get on with the discussion. The Bill deals with people of sixty-five, who have an income of £31 10s. The hon. Member distinctly informs the House this is not earned money. If you are putting up these cottages for agricultural labourers who have received such handsome wages that they have bought stocks and shares to give them an income of £31 10s. out of their savings, you are dealing with a class of whose existence I have been hitherto unaware. I hope hon. Members opposite will not object to my criticism that this is an Imperial dole simply because it deals with local taxation. It is the habit of hon. Members to pass legislation increasing the local burdens and then come here and complain that the Imperial Legislature has passed a measure which involves a large local contribution, and suggest that the Imperial Exchequer should pay the amount.

The Bill proposes to give powers to build these cottage homes to the local authority or the parish council, which later on is defined as the parish meeting. Do hon. Members know what a parish meeting is? It meets once a year. When I was about twenty-one years of age I took the chair at a parish meeting in my own parish, and we had bread and cheese and beer distributed free at the expense of the rates, whilst we discussed local affairs. The meeting came to an abrupt termination because my father, who was a Wesleyan society steward, hearing I was there, came to the "Bull's Head" and demanded that I should come out, and the meeting broke up and the affairs of the parish were thrown into confusion for years and years. hon. Member opposite proposes that this parish meeting, which usually meets once a year, and which just a few people attend, should undertake the business of building cottages, because the erection of cottages is a business

Clause 2 refers to the people who are to be eligible for cottages, and it says they must have lived within the area for twenty years. We have just got rid of that, or at any rate modified it in the Old Age Pensions Act, because it was found to be too harsh to insist upon twenty years' continuous residence. The framers of this Bill want to reimpose the old law of settlement. The idea is that the workman should stay in a village all his life, and should not choose his job or where he should live, and should never get up to that standard of independence which is so nauseous to the authors of the Bill. want him to be there slaving away for twenty years before

he is to be eligible for this bounty.

We now come to the provision as to the income of £31 10s. a year. Apparently the promoters of this Bill are prepared to say that anybody getting a decent wage should not live in these cottages. If a man earns about 12s. 6d. a week he can come in, but if he joins an agricultural labourers' union, as I hope he will—I think some agricultural societies formed under the National Insurance Act will try to develop in that direction, and I do not think that any good landlord need be afraid of it-if he joins an agricultural labourers' union he may get an advance from 14s. to 16s, a week, it may be doubled or trebled if Tariff Reform comes. and if he gets an advance of wages he must vacate the cottage. It must be remembered that men of sixty-five in the country districts are not done for. They are not obsolete, or only fit to be thrown on the scrap heap. The clause says that the combined annual income of a couple must not exceed £50. Look at the Machiavellian subtlely of that! It is brought in to exclude anyone earning £1 per week, or £52 a year. One pound may become a sort of ideal sum which an agricultural labourers' union will ask for, and agitation may fix it in the public mind. If the labourer succeeds in getting £1 per week he is disqualified from getting a cottage. I protest against legislation of that kind. A person to be eligible for a cottage home must satisfy the authority that his industry and mode of life have been such as to recommend him for the benefits under the Bill. That is introducing an inquisitorial

inspection into the lives of the people of this country which will not be tolerated. Under the Insurance Bill it was found impossible to provide for police inspection; the country would not tolerate it; but here you are to have this parish committee, this parish meeting or this parish council, consisting of a publican, a blacksmith, a churchwarden, a little shop-keeper, and, perhaps, a labourer or two, you are to have this coterie deciding the question of a man's industry and mode of life. The whole thing is abhorrent and repulsive in the extreme, and I cannot trust myself to do justice to my feelings regarding it.

Clause 4, Subsection (2), says that a tenant for life with the consent of his trustees may give an acre now and again for cottage homes, but it must not be part of the pleasure grounds, or the park, or the lands usually occupied by the principal mansion house. In Henry IV. a dandy officer on the field of battle objected to a corpse being borne between the wind and his nobility. Here you get the idea of a permanent mansion house with its pleasure grounds, its park and even your own pets. These people you want the dole for in these little houses are not to come too near your own mansion house. To put legislation of that kind before the working man is enough to make him lose all confidence in the representative principle. What does it mean? I suppose they are afraid of the smell of fresh fish from one of these cottages reaching their nostrils as they walk round their ample grounds or are afraid of them keeping hens or pigeons and picking a stray piece of nourishment from the home park. Why is that in at all?

Mr. Pretyman: It is taken verbatim from the Small Holdings Act passed by hon. Gentlemen opposite.

Mr. Booth: That does not make it any better. I dare say the hon. Gentlemen opposed the Clause at the time. Or perhaps it was put in as a bribe and a sop in order to remove obstruction. I have not been sitting here all these months and seeing the meetings behind the Speaker's Chair without learning something. I want to protest against legislation of this kind. Even if our own party has done it let there be an end of it. This is the time when we want labouring men to work in harmony and keep in the fabric of commercial life and the Constitution. a red rag to a bull. It is inviting trouble. You are making food for Anarchist publications and leading articles in Socialist newspapers, and making a rod for your own backs. The labour troubles will not stop with the coalbacks. The labour troubles will not stop with fields. They will come down to these villages, and the next Jack Cade or Wat Tyler who appears from the country districts of England will receive a hearty welcome from the artisans of the North. The next labour problem in the next generation, to my mind, will centre round the condition of these villages. If the prospect of a mere handful of cottages at this low price would stave off a rural revolu-tion there might be something in it, but it would precipitate it in my view. I do not know whether hon. Members realise that I have been down to several country districts in the South of England, and that I made an inspection in Sussex, where I found men living on small allotments in small houses of one storey, such as are contemplated by this Bill. These men are living on the lands of men who were press-ganged for Nelson's Fleet when we were fighting against the French. While they were away from home their lands were stolen. You will find in the names of the press-gang the same family names which appeared in the next generation in the workhouse Since then their sons and grandsons were turned out to break stones on the roadsides. That is why there is a burning feeling amongst the people, and sooner or later it will break out. I do not know whether the men who have large houses and pleasure grounds and parks wish to keep them away merely because they do not wish the smell of their neighbours; but I would remind them that the Socialistic Goth and the Syndicalist Vandal are looking at the mansions and at the "rare and refreshing fruit in the orchards.

Mr. Wedgwood: I do not come to this House in order to improve the morality, the thrift, and the general good behaviour of the working classes. We are not here as grandmothers to instruct people and make them good, thrifty, industrious, and honest. We are here to see that they get freedom and justice, and the best possible con-

ditions. Really the desire of the well-meaning people opposite, in the governing of the working classes, to put them in their right place, is what is causing the industrial unrest in this country. The working classes do not wish to be interfered with in this way, and they would much rather that we left them free to govern themselves.

The local authorities can only build these cottage homes if the land is given to them or if they get it at a peppercorn rent. But there is absolutely no restriction upon the landlord securing the reversion of the lease, so that he may charge a peppercorn rent, and at the end of the lease get back not only the land but the houses as well. It is all very well to say that the landlord gets nothing out of the land, but if he gets back the land with the cottages it means that you are using the ratepayers' money directly to benefit the landlords of the country.

I was surprised at the presence of the name of the hon. Baronet the Member for Ayr Burghs (Sir G. Younger), and asked myself what was the reason of it. I came to the conclusion that it was not because Scotland was exempted, but because of Section 10, which seems to show some awakening of conscience on the part of hon. Members opposite. It provides that no person shall be assessed or rated to or for any local rate in respect of any land or buildings used for the purposes of this Act. Well, that is the beginning of the new era. There is a principle underlying the exemption of rates with which we on this side

of the House heartily concur. We believe that buildings should not be rated. If you want to encourage building cottages or any other sort of buildings, the best way to do so is to take rural rates off buildings so that new buildings may be erected. Here we find the thin end of the wedge introduced by hon. Members opposite—by the hon. and gallant Member for Chelmsford (Mr. Pretyman) himself. It is very pleasant to see this principle embodied in this Bill by the hon. Member for Chelmsford. What is the ground of exemption from rates of these houses, the building of which he wants to encourage? His ground surely was that it was only by exempting them from rates you could afford to let them at 1s. or 2s. a week. That is perfectly sound, but what is not sound is that you should make this exemption from rates applicable to only one sort of property and thereby penalise unfairly other sorts of property. All we ask is that they should come forward a little bit and not leave this principle to apply merely to cottage homes for the aged and deserving poor, but should extend it to cottage homes for everybody in the country and exempt them from rates. By doing so they would encourage the building of them, and at the same time would be able to let these cottages at rents which are not so extortionate as those charged at present. whole question depends upon some radical reorganisation of the rating system, the readjustment of local and Imperial burdens, and the exemption from rates of buildings and improvements as recognised in Clause 10. Along the other lines you are simply tinkering with it, if any local authority is ever enthusiastic enough to put this Bill into actual You are only dealing with the problem piecemeal and not generally, and what is required is that you should deal with the whole problem and not try to stave off serious legislation by tinkering measures of this sort.

Sir J. Spear: There has grown up, and there has been created to no small extent by the Old Age Pensions Act, a further need for cottage accommodation, because we find that there is a large number of old age pensioners who have to go to the workhouse simply because they have not cottages wherein to reside. We want to see an opportunity given to provide that these old veterans of labour shall be able to end their days in the locality in which they live, and by this system of providing these little homes we shall contribute in that direction. There has always been difficulty in providing sufficient houses in the country. We know quite well that to build a house in the country and let it at a rent which the workman can afford to pay is an economic impossibility.

At Tavistock at the present time there are several old age pensioners in the workhouse. They cannot get little homes. We want to see a high standard of cottage promoted, but in the meantime, seeing that it is impossible that that can be accomplished, we want to meet the crying needs which have become manifest to us.

I know that we would all like to see agricultural labourers

better paid. [Hon. Members: "Hear, hear."] Hon. Members opposite cheer that, but they nearly always oppose any proposals brought forward that would contribute in that direction. They are always anxious to place on the land, which is our raw material, increased burdens, which mean an increased disability on our part to pay the agricultural labourer the increased wages which we are anxious to pay, and which we acknowledge he deserves.

Mr. Barnes: We stand for the principle of every man being free and independent, going where he likes, and identifying himself with his fellow labourers where he pleases. This proposal is entirely contrary to that principle and would upset it.

Sir J. Spear: The Bill does not interfere with that at all. A man may have left a district at any time during the twenty years. The Bill merely provides that those who have resided in the district for twenty years shall have the first chance.

Mr. Barnes: I have not forgotten that. The hon. Member says that the Bill does not prescribe that a man shall have lived in the parish for twenty years. It merely provides that he shall have a preference over the man who has not lived there for twenty years. What, as a matter of practical effect, does that amount to? The Bill says that you shall build one house for every 100 people in the district. Will there ever be any houses to spare for the men who have not that preference? Has that occurred to the hon. Member opposite? I have not forgotten the point made by the hon. Member, but I am a Scot, and of a practical turn of mind, and I look at things in the light of how I think they are going to turn out. This Bill will work out in the direction of tying a man down to a parish, to a landlord, and interfering with that mobility of labour that is at the basis of trade union organisation. Therefore it is a Bill which, from that point of view, must have our unhesitating opposition.

Sir F. Banbury: I disagree that whenever there is a case of hardship you should call it social reform and come down, either on the State or the ratepayer, and say you must remedy it. When my hon. Friend uses that kind of argument I see no difference between that principle and the principles held by the hon. Member for Bow and Bromley

(Mr. Lansbury).

This measure is not going to benefit the working classes generally in the rural districts, because it is only going to apply to these particular cases. The applicants must be sixty-five years of age, and they must have lived twenty years in the village, and if there is no person who has lived twenty years in the village, then you may take some man who has lived there for a shorter period. What is going to be the effect of that? Supposing there is a man who has lived there for twenty years and he is over the age of sixty-five he gets a cottage. Supposing he dies and there is nobody of sixty-five years of age who has lived twenty years in the village, and somebody else has to be put in and before he dies there turns up another man who is sixtyfive and who has lived in the village for twenty years. Are you going to turn out the other man who has usurped his position? If not, what becomes of the preference provided for under this Bill ? Are we going to become a State-managed concern in everything? Is the State to come forward and build houses and see everything possible is done for us? I have never been brought up in the belief that the proper way to make a great Empire is for everyone to rely on their own individual efforts. I admit there have been Bills introduced, especially for Ireland, with which I have not agreed, but I never remember a Bill having been brought forward quite on these lines, and I am certain, if it becomes an Act, it is not going to remain on these lines. The very first thing that will happen will be that people will come forward and say the provisions are unworkable. "We cannot, in a town, build a house for £120, and the limit must be increased." Then they will say it is necessary the age should be reduced. "There are many cases of hardship where the man is not sixty-five, but where it is necessary he should have a house found for him. He is not in a good condition of health." You will, therefore, have the age reduced. Once you introduce this principle, you will have to go a great deal further than my-hon. Friends desire, because their object is to meet cases of hardship in rural districts. I have had some experience of building cottages in rural districts, but I have never been able to build one for £120. I do not pretend to be a rich man, and I do not throw my money about; and if I could build a cottage for £120 I would do so; but I have never been able to build a pair of cottages under £410, and then they were not very good ones; and they were built with stone, which was provided free, and which came from a quarry only one mile and a-half away, so that the cost of cartage was not great. They were built with 12-inch walls, which is not sufficient for stone, and the next pair I built had 18-inch walls, and they cost £450.

Mr. Booth: Did you comply with the local by-laws?

Sir F. Banbury: I did after a great deal of trouble. In neither of those two cases did I build any drains. I do not think they are necessary in the country. The local authority said I must build drains, whereupon the Thames Conservancy said I was not to do so, because they would communicate with a ditch, which communicated with a stream, which communicated with the Thames, and the sewage would eventually come to London. I had one inspector saying, "You must do it," and I had another saying, "If you do we shall fine you," and I exercised that fertility of resource with which some years spent in this House in conflict with hon. Members opposite has provided me, and I managed to defeat both the inspectors.

The Parliamentary Secretary to the Local Government Board (Mr. Herbert Lewis): This Bill proposes to create a special kind of property with special exemptions for a special class of persons, to be selected by parish councils. It creates a special class of privileged people, who are to be assisted in a special way, and this special class is to exist in very small numbers, in a few cases scattered here and there throughout the country. I think that this country is very tolerant of anomalies. It is the most patient country in the world under anomalies, but we ought to pause before we created another anomaly of the character proposed by this Bill.

I suggest to the House that a Bill which has been before the House for some years, which has not been demanded by a single public authority in the country, and which will add another and unnecessary and futile anomaly to our system of local government, is one which the House of Commons will do wisely to reject. I trust that we shall not add another burden to those of which the contributors to local taxation so loudly and, I am afraid, so justly com-

plain

Mr. Pretyman: In the rural districts, particularly in the eastern counties, there are many parishes where no houses are available except those which are required for

able-bodied labourers upon farms.

When a man who has worked on a farm all his life is drawing towards the time when he is unable to work any longer, this condition of things arises. The cottage is probably part of the equipment of the farm. It has been provided by the owner of the land, and is let with the land to the tenant farmer, who lets it to the labourer, not at an economic rent, but at a rent usually of 1s. 6d. per week for the five-roomed cottage, with a quarter-acre of land. The position of the man in a cottage of that kind working on a farm is really analogous to the position of a domestic servant working in a house in which he or she lives. really part of his wages, and it is necessary in order to carry out the duties that the man should live on the spot. I do not think any hon. Member opposite would suggest that it would be reasonable when a domestic servant leaves the employer to expect that that servant should continue to reside in his house. That is really the position in a somewhat modified sense, and the same principle applies to the man who is living on the farm and whose work is as necessary to the cultivation of that farm as is that of a domestic servant to the ordinary work of a house.

The occupier at the present time is put in this horrible position. He has a man living in a house, and for that man he has a high respect. The man has worked for him perhaps forty years, and is now past his work. On the other hand, he is bound to provide labour for the working of his farm, and he is in the position that he has either to go without the labour which the farm requires or to ask that man to leave the house, knowing that there is no other house available in the district. That is a problem which was constantly presenting itself to every occupier of land in the

rural districts. They have spoken to me about it hundreds of times, and it is discussed as a problem of daily occurrence.

The hon. Gentleman the Member for Blackfriars is an ardent trade unionist. The hon. Gentleman the Member for Newcastle-under-Lyme is an ardent land taxer. Every Bill that is brought into the House on any subject is merely put to the test: "Will it advance the cause of my trade union? How does it bear upon my theories of the taxation of land?" If it does not happen to fall in with airlorn If it does not happen to fall in with either of these particular objects it is forthwith condemned. We in the rural districts have no fads of that kind. We ignore the operations of trade unionism in our rural districts, and, in view of some of its later phases, perhaps it is well for us to do so. In regard to land taxation we certainly suffer under it, and have no particular cause to like it.

Sir F. Cawley: In the part of the country where I live it is usual for large farms to be let with from one to five cottages upon them. The farmer pays the rent of his farm, which includes the cottages, and I think that is a very bad system, because when a labourer is discharged he has to leave his house. In many cases the farmer requires a younger man, and the older man has perforce to go about his business, which necessitates him leaving his cottage. I think it is a great pity that there are not some small houses to accommodate these people. The want of these houses has been proved up to the hilt. I think this scheme will meet the difficulty, and, although my hon. Friend the Member for Newcastle-under-Lyme objects to anything that would palliate the lot of the agricultural labourer because he wants some great scheme of land reform, I do not think we ought to listen to that sort of argument. We ought to do something to benefit the people who live now, and may have to live for many years, under the present conditions rather than wait for this Utopia which the hon. Member is going to bring about by an alteration of the Land Laws.

Mr. W. Crooks: The hon, and gallant Member for Chelmsford Division (Mr. Pretyman) and other hon. Members have treated this question as though we thought they had no sympathy with the poor and that all the sympathy was on this side.

Mr. Baird: Nobody will deny that the difficulty of housing in rural districts is appalling. In many cases it is impossible for young people to marry in agricultural districts because there are no houses where they can live. If you make the houses now occupied by the old people available for the young people and put the old people in houses which are perfectly suitable and adequate for them to spend their declining days in, you will be doing good not only to those old people, but to the whole agricultural district.

Dr. Chapple: My real objection to this measure is that it deals with effects and not with causes. The object of this hand to mouth legislation is the picking up of evils and the applying of immediate remedies while ignoring the causes that produce these evils. The evil in this case is that there are agricultural labourers who arrive at the age of sixty-five having worked for fifty years without being able to put aside a sufficient amount of their earnings to provide a home for the rest of their days. The real difficulty is low wages. Wages have been so low that the agricultural labourer has not been able, as every toiler should be, to put aside a sufficient amount to make a home when he is unfit for further toil.

Mr. Albert Smith continued the debate when

Mr. Harrison-Broadley rose in his place, and claimed to move, "That the Question be now put."

Question, "That the Question be now put," put, and

Question put accordingly, "That the words proposed to be left out stand part of the Question."

The House divided: Ayes, 69; Noes, 131. Question proposed, "That the word 'now' stand part of the Question."

Sir F. Banbury rose

And, it being after Five o'clock, the debate stood adjourned.

ACQUISITION OF LAND BILL.

Friday, 19th April.

Order for Second Reading read.

Mr. Alexander Harvey: I beg to move, "That the Bill

be now read a second time. The Bill which I am about to ask the House to read a second time is intended to enable those who manage the

affairs of our local districts to acquire land for the present and future use of their inhabitants more readily, and by a less expensive process than is possible at the present time. The Bill gives the larger elected bodies wide powers with regard to land which is at present in an undeveloped condition. It allows these bodies to purchase such land within the confines of their district, or in their neighbourhood, at a price ascertained for the purposes of the Finance Act, 1909-10. The Bill proposes that such land so acquired, may be used by the authorities for any immediate purpose for which they obtain powers, or may be held by them for such future use as they may determine. The Bill has two limitations. Clause 2 puts a limitation upon the amount of land the authority may acquire, by limiting the amount of money that they may from time to time expend. Clause 3 reserves from the operation of the Bill certain classes of land, such as gardens, parks, and land

required for the amenities of a dwelling house.

The local authority, which could look into the future and which had secured for the purpose of future development cheap land in its immediate neighbourhood, would certainly, far better than at present, promote its public communications, its roads, and its tramways in a very much more economical fashion than is possible just now. The great point is that as this land, now cheap and giving little return, developed in value, the profits of that development would go to those who are supervising the lives of the people of the town and providing funds for future development and improvement. I maintain that this Bill proposes nothing which is unjust. Land, of course, is a legalised monopoly, and I do maintain that to buy out for public use a monopoly of this kind at its present value cannot be

called oppressive or unjust to those who at present hold it.

The second part of the Bill is taken up with an attempt to cheapen the transfer of land when public authorities require it. The power to purchase is limited to purposes already defined, and which the authorities can have by Statute or in one way or another. The Bill provides that there shall be, when land is compulsorily purchased, one The machinery by which the purchase is to arbitrator. be effected is set out in the second Schedule of the Bill.

Mr. Whitehouse: Private enterprise in housing has entirely failed to give us healthy conditions of life for the poor and the working classes of the nation. Let me remind the House how inadequate is the provision that we can now make for schools for the poor of our large towns.

Lord A. Thynne: So far as the acquisition of sites by the Education Department of the London County Council is concerned, we buy land in the open market, and the only time when it is possible for vendors to extort money from us is if they find that we, a big public authority, are obliged to buy a particular site. We have circumvented that difficulty by means of elaborate arrangements for secret purchase, which enables us to buy our sites at the current market rates.

Mr. Whitehouse: Those current market prices are so excessive that the local authorities have to buy the cheapest possible site, without always considering its position. They buy a site as small as possible. It means that the physique of the children suffers, that the whole well-being of the children suffers, that they are being reared educationally under cramped, narrowing, and unhealthy conditions. Schools in the East End of London have been built without any ground whatever for playground, and the school is therefore bounded perhaps on one side by a very narrow and noisy street, and on the other side perhaps by a railway and noisy street, and on the other side perhaps by a railway Here the teachers and the children spend the whole of the school day.

Sir Alfred Cripps: The proposals of this Bill are grotesquely absurd and unjust. I do not only say that from the point of view of the landowner. I say it equally from

the point of view of the local authority, because whatever our views may be as regards the land it is a monstrous thing to attempt to stereotype a price which under certain circumstances at least might be an entirely unfair burden

upon the local authorities and the ratepayers.

I quite agree it is enormously important as between the owner and the local authority that you should have as far as possible a cheap method and an easy method, and a method which, if it works, would be equitable and not prejudice the result, and which would secure that the owner gets the market value and no more; and, what is of importance, that the local authority pay at the market value and no more. It does not matter whether in land or anything else; it makes no difference whether you are dealing with land or any other commodity. You cannot have any value without there being scarcity in proportion to the demand.

If you take the land in this country I really do not think you can say that in a very large proportion of cases its value is beyond what hon. Members opposite imply that is when it points to the cost of production; that is to say, the money spent upon the land is above the ordinary land values in force at the present time, and considerably above

them in a number of cases.

There is no property of any kind in this country so difficult to deal with as undeveloped land. There is no property whose valuation is of a more speculative character. It is a most difficult matter, and if there is one business direction in which more money has been lost than another it is but the constraint or the under valuing on the

it is by the over-valuing or the under-valuing, as the case may be, of undeveloped land. So you are dealing in the first instance with a matter which it must be admitted on all hands is of the greatest complexity and difficulty.

I will take a certain number of acres, and perhaps the hon. Member for Newcastle will agree with this argument. Take a large number of acres valued at £250 per acre, and the local authority wishes to have the back land portion. The price is £250 per acre all round, and, according to ordinary valuation, the back land would be £100 per acre and perhaps less, because there is often a difference of two or three times the amount between the value of the back land and the front land. Under these conditions the civic authorities, in order to acquire that land, might have to pay three or four times its value. Is that encouraging the civic authorities and getting rid of the artificial value of On the contrary, that is creating it. Anyone with the slightest knowledge of dealing with land can come to

no other conclusion.

The prima facie effect of this proposal is to enable the London County Council to expend upon the most speculative purpose of acquiring undeveloped land a sum which might be two or three times the amount of the National Debt of this country. I will deal with the only suggested limitation in the Bill. What is it? The only suggested limitation is found in Clause 3, Subsection (2), and really the comedy of this is worth following. It provides that they shall not expend a sum greater than the amount of the rateable value of all the land within their area, or expend in any one year for that purpose a sum greater than one-fourth of that rateable value without having a resolution in favour of the purchase. If they get that resolution they can do all that I have said, because their power is absolutely unlimited. Let me refer for a moment to the poll to be taken with regard to this resolution. This is the ludicrous side of the Bill, and I want any hon. Members who have got this measure to look at Part II. Can anyone believe that any sane persons can make such a suggestion who have any knowledge of local government? Take the County Council area of London. You will have to have a meeting of the electors, and there are about one million of them. you can have the thing finally decided it is to be decided by a show of hands after a reasonable interval, that being determined by the chairman. Just conceive what that Where are you going to have this meeting of one means. million electors of London ?

Mr. Barnes: This Bill does not apply to Scotland, but it so happens that in Scotland there are certain municipal authorities that can buy up land out of the fund which is there called the Common Good, and a good deal has been done already out of this Common Good towards applying the principles of this Bill. An hon. Member last night twitted me with supporting this Bill because he thought it

was inconsistent with the principle of land value taxation. He went on to say that it was a thing that would not be done by the Glasgow Corporation, which had a great deal to do with popularising the principle of land value taxation. It so happened that the Lord Provost of Glasgow was here last night, and after the Adjournment I got him to make some inquiry as to what had been done in Glasgow. He was able at the moment to give me the assurance, so far as his memory went, that the principle of this Bill had been applied by the Glasgow Corporation. He went by the midnight train, and in a wire to me to-day from Glasgow tells me that the principle in Part I. of the Acquisition of Land Bill has frequently been acted on by the Corporation of Glasgow. A second telegram from him says that within the last ten years the Glasgow Corporation, out of Common Good, has acquired 329 acres. Thus you see that the Glasgow Corporation has not bought up all the land around grant has not bought up all the land around grant has not bought up all the land around grant has not bought up all the land around grant has not bought up all the land around grant has not bought up all the land around grant has not bought up all the land around grant has not bought up all the land around grant has not bought up all the land around grant has not bought up all the land around grant has not bought up all the land around grant has not bought up all the land around grant has not bought up all the land around grant has not bought up all the land around grant has not bought up all the land around grant has not bought up all the land around gran Glasgow. I do not know where those 329 acres are, but knowing as I do the Glasgow Corporation, and knowing them to be business men, I think it is fairly certain that the corporation have bought this land in certain areas where they were going to run tramcars, and where, perhaps, they desired to build houses for the better housing of the

working people.

Here let me say I rather regret the patronising way in which some hon. Members speak about working men or the working classes. As a matter of fact, I support this Bill, not as an alternative to the taxation of land values which, if ultimately and fully applied, would, I believe, have the effect of enabling the working classes, as they are called, to house themselves without any detailed or grandmotherly attention on the part of this House or anybody else. But we are a long way from that. I do not suppose I shall live to see the full and final application of the principle of the taxation of land values, and as I am a Scotchman and a practical level-headed man, I hope, I want to see something done in my own time and generation to relieve the congestion of the large towns, where I know people are housed under conditions which altogether preclude the possibility of decent, let alone dignified, family life. I want to see something done in my own day and generation to enable factories to be placed not in the centres of the towns where they are now, but out in the country amid green fields where the people can have the breath of heaven playing about them. Therefore, until we have the full realisation of the ideals of my hon. Friend Therefore, until we behind me, I want this Bill, which seems to me a moderate proposal to arm the local authorities of this country with such powers as to prevent landlords scooping the pool, and taking the advantages which have been honestly earned by the local authorities acting on behalf of the people within their municipal areas.

Lord A. Thynne: The hon. Member for the Stretford Division (Mr. Nuttall) told the House that this Bill had the support of 100 vice-presidents of the land Nationalisation Society, and the whole tenour of the speech of the hon. Member for the Blackfriars Division (Mr. Barnes) was a frank acknowledgment that he thought it beneficial to place in the hands of local authorities the power to speculate in such land on their borders as they, from their knowledge and shrewd aptitude for business, consider likely to enhance in value.

I should like the House to consider whether it is wise and in the interests of the local authorities to give them the power to speculate on a very large scale in the purchase of The Bill proposes to confer upon local authorities the power to acquire an unlimited amount of land, not necessarily land situated within their own area, but land which in many instances, in the case of great towns, would be to a large extent situated within the area of other local authorities. They are to be allowed to acquire this land, not for any special defined purpose, not to enable them to carry out any of those statutory obligations placed upon them by Parliament, but with the same motive and for the same purpose as those which animate the ordinary land speculator in acquiring land with a view to making a

This idea of converting the great corporations and local authorities in England into land speculators on a large scale rests on a profound fallacy—a fallacy which lies at the root of many of those specifics for dealing with the land question that find so much favour with some hon. Members

opposite, such as the hon. Member for Newcastle-under-Lyme (Mr. Wedgwood) and the hundred vice-presidents of the Land Nationalisation League. Take a case which recently happened near London, where the construction of a golf course at Coombe Hill by a few private individuals has enhanced the building value of all the land adjacent. What is the position? Under this Bill it would be possible for the London County Council to embark on a large land speculation and to buy for purposes of possible future profit building sites all round Coombe Hill. [An Hon. Member: "Not while you are on the county council."] The hon. Member is certainly correct. I should use what little influence I have with any municipality to prevent their embarking on a large speculation of that sort, and to concentrate their attention on the statutory public health functions for which they primarily exist.

If the House looks at the question from the point of view recommended by the hon. Member for the Blackfriars Division, I do not believe that it will for one moment dream of making the municipal authorities of this country speculators in land on a large scale. On the other hand, I feel that if the hon. Member opposite had made out a case and had shown that it would enable local authorities to acquire land on better terms for the great public services for which they exist, the House would look with a more kindly eye upon the Bill. I should be the very last Member in this House to deny that local authorities have in the past and are still being confronted with very real difficulties in acquiring land for public purposes. In all those instances which were cited by the Seconder of this Bill of acquiring sites for the building of schools, for fire brigade stations, for street improvement, and for carrying out the functions of the authorities under the Housing Act, we are confronted with very great difficulties indeed.

In the first place, I would remind the House that, as has already been suggested, there are times when the municipalities are called upon to pay something more than the market rate. It is only natural when there are only one or two sites suitable for a given purpose, such as the building of a fire brigade station or a school, that those sites acquire a monopoly value. We have so far as London is concerned done a great deal to circumvent that. I think if we take our purchases, whether for sites for fire brigade stations or schools, for street improvements or for the carrying out of our duties under the working of the Housing of the Working Classes Acts, we may congratulate ourselves that since 1888 we have not paid an excessive price for any land which we have purchased, and that we have got fair value for our money.

I suggest to the House that this Bill will do nothing for facilitating the operations of public authority either in the matter of housing or in any other of those important spheres of activity which they are appointed to discharge; that this Bill is not honestly intended to achieve any such purpose at all; that it is put forward, with the idea at the back of it by the members of the Land Nationalisation Society, in order to make the municipal authorities of this country the largest landowners within their area. I do not think it is necessary for me to say anything about the inadvisability of doing that. This is part and parcel of the scheme of land nationalisation. That may or may not be a sound policy, but I object to this Bill upon far narrower grounds, namely, that if you pass it you are going to shake to its foundations the whole basis upon which our municipal credit at the present moment exists without increasing the efficiency of the municipal bodies to discharge the functions they were originally appointed to discharge.

Mr. Wedgwood: This Bill, introduced as it is by the Land Nationalisation Society, does bring forward a great matter of principle far wider than all the details that have been commented on by hon. Gentlemen on the other side of the House, and it is at the present time very important the House should look at it from every point of view. The Chancellor of the Exchequer, speaking on April 2nd of this year, in making his financial statement, said:—

year, in making his financial statement, said:

"We shall have in this country a great survey of the land which will be available for the purpose of the readjustment of local taxation, and which I have no doubt will be available for equally important public purposes of another character."

When he made that statement, I immediately had this Tax and Buy Bill, as it used to be called, in my mind's

I know he was throwing out a feeler to see whether this Tax and Buy Bill would not be a possible opening for Liberal legislation in years to come. The people I represent in this House more particularly are the single taxers of the country. They are an energetic body of people, although their numbers may not be very great. They have been the life blood of Liberalism, and they invariably put their principles before party politics. These people made the success of the great election fight of 1909-They threw their whole soul into the fight for the Budget, and they secured a victory for the Liberal Party. But these people were not satisfied with the Budget, and the Chancellor of the Exchequer knows perfectly well they did not approve of the Increment Duty and they did not approve of the Reversion Duty. They fought for the Budget in order to get the valuation. I do not think, if the Chancellor of the Exchequer brings forward one of these Land Nationalisation Bills and hopes to secure the support of the whole body of the land movement in some future election fight, he can expect to get the support of those single taxers throughout the length and breadth of the country. The land taxers are not the same as the land reformers. They have no sympathy with them, and they view reform on these lines as tinkering measures, having no bearing whatever on the vast poverty problem facing the people of this country at the present day. It seems to us that in this matter of the land question, we have offered to us by the Government one thing after another as sops to keep us quiet and to prevent us getting to real business. We have had the Small Holdings Act; we have had the Town Planning Act; we have had the Increment Value Duty, and now we are to have this opportunity for local authorities to purchase land and to go into the speculative land business.

We want a plain, simple proposition for destroying the power of land monopoly. All these other proposals are mere dodges and sops to evade the issue and to show the Government is dealing with the land question when, as we know, they are not dealing with it in the right way. This Bill, of course, is the Land Nationalisation Society's Bill, and I would like to congratulate Mr. Hyder on having got it debated in this House. There is no single taxer who does not hate this Bill and hate the idea of land nationalisation as being nothing more nor less than a landlord's dodge for getting compensation. Let me indicate to the House what this Bill actually does. The Bill is divided into two I have not much comment to make on the second part which provides possibly better machinery for enabling the local authorities to purchase land required for school sites, fire stations, or something of that sort. It does not, however, improve the existing machinery in the only way Liberalism ought to improve it. It is merely a simplification in the rules of arbitration. You are not taking, when you require land for schools, the Budget of 1909, or any subsequent valuation as the basis of the purchase price. You are going back again, as every scheme for land purchase has gone back for sixty years, to the Land Clauses Consoli-dation Act of 1845. Part II. merely repeats, perhaps with some slight modification, the principle that in buying land you are buying something for which special compensation is required, and these enormously high prices have always been extracted from either local authorities or railway companies. The second part of the Bill, although not going as far as I should like, is unobjectionable, and has a great deal to recommend it, and, if it were passed into law, I think it would be to the advantage of the whole community.

It is the first part to which my objection is principally taken. The first part of the Bill involves the purchase by local authorities generally of what is called undeveloped land. Nobody has yet touched on the question what undeveloped land is, and if you look back to the Finance Act of 1909–10 you will find it is a rather peculiar feature of that Act, as anyone who has had much acquaintance with operations under it will know, that it is possible for the owner of building land round a town to drive a coach and four through the Act in every direction. He has only to spend a certain sum on putting down roadways, and then it ceases to be undeveloped and no longer liable to taxation. In the same way any land which can be by some fiction let with a cottage a mile or two away is also not undeveloped land, and I have no doubt that the hon, and gallant Gentleman opposite (Mr. Pretyman) knows many

other ways in which it is possible to get round this question and to see that land is not classed under the Budget of 1909-10 as undeveloped land. There is really only a small amount of land which is technically undeveloped, and it is possible to reduce that quantity very considerably within the four corners of the Finance Act. In so far as a local authority can purchase undeveloped land it may do so under this Bill. But it does not do anything whatever towards destroying the power of landlordism in the country; it merely sets up a new landlord in place of the old landlord.

It is the land speculation itself that we object to, and whether the process of ripening is carried out by the local authority or by a private landlord, it is equally bad in either case, and it is no satisfaction to us to know that the power of speculation is put into the hands of corporate bodies in addition to being in the hands of private land-lords. That is our case against this Bill.

What is the local authority to do with undeveloped land then it has purchased it? There are three things it can when it has purchased it? There are three things it can do with it. It can let it lie idle, it can let it ripen, as they are doing in Germany, and hold it year by year until it will fetch such a price as will satisfy the consciences of those responsible for dealing with it. In that case there is every year a dead loss on the money borrowed. I agree with the Noble Lord opposite that a dead loss of that sort is going to be very bad for the financial credit of the local authority. The second alternative is that it can build upon the land. It can put model houses upon it. a practical proposition to put before the local authorities. They may buy the land and immediately set to work to employ clerks of works and builders to put up houses, but the first result, if that is done, is that local enterprise in the building line ceases entirely. You cannot get local enterprise to compete with a county council which is going in for the building business on a large scale. I demur entirely to the idea that the people of this country want to have houses built for them by the State: that they want, from infancy to the grave, to be looked after by brass button brigades. I have had some experience on a council which owns a good deal of land. We let it to tenants, and we make the unfortunate tenant, before he can have a small holding, sign an annual agreement. He has to promise not to let off the land for beasts to graze upon, not to put any nails into the buildings, not to put up advertisements. only wonder we do not require him and his wife to go to bed at nine o'clock and to attend church on Sundays. The fact is the tenant probably finds he has exchanged one old woman for a committee of old women. That is the result of State ownership of land. If the local authority takes the second alternative and employs people to put up houses on the land, it will mean the destruction of private enterprise in building, because it cannot hope to compete with a local authority. In the second place, you will have constant interference with the freedom of the individual who inhabits your model dwelling; and, thirdly, you will have pressure brought upon the local authorities to let these model dwellings at charity rents, or uneconomic rents, and thereby assist the employer to get cheaper labour and to pay lower wages than he does at present. The second alternative is, to my mind, worse than the first. I would sooner that they acted like private landowners, and held land up and let it ripen until it reached a decent figure, than that they should go into business as builders and owners of model property and slum property. another alternative, which they have accepted in Germany, and which might be accepted here—that is to lease the land to private builders, and let them build just as they would if they were leasing land from the ordinary landlord.

Immediately you introduce the question of the State or municipalities leasing land to private persons you are back again in landlordism, just where you were when you started. What sort of lease are you going to give the man who leases the land? If you give him a seven, fourteen, or twenty-one years' lease he will have no incentive to put it to the best possible use, or to put up decent houses, because he knows that at the end of the lease the land will revert to the local authority. If you give him a thirty-three years' lease he will not do it; if you give him a ninety-nine years' lease he may. If you give him a ninety years' lease, are you not re-establishing the landlord problem just which are you not re-establishing the landlord problem just when the graph of the grap you are trying to escape from it? I speak on this subject about the country on about four days a week. At the

end of one's meetings it is the commonest occurrence for someone to get up at the back of the audience—some well-intentioned person, like the hon. Member for Halifax (Mr. J. Parker) or the hon. Member for the Blackfriars Division of Glasgow (Mr. Barnes), who have backed this Bill—and say, "We agree with you, but why not nationalise the land?" I have to say that while the Conservative party are against nationalisation and the taxation of land values, and it is only the taxation of land values that is really opposed by the Whigs of the Liberal Party, therefore it is the taxation of land values that is the thing for the working classes. The real point one always makes in reply is to say "Nationalise the land! But what are you going to do with it when you have nationalised it?

you going to let it out again, or are you not?'

I had the honour to be a member of a Committee which considered the land question in Nigeria. We found that the whole of the land there had been declared public property by Sir Percy Girouard. Therefore, we began with a clean slate and nationalised land. Immediately we were faced with the problem of what we were going to do with the land, what sort of security we were going to give to the people who wanted to use the land, and what incentive to put it to the best possible use. Some said give a ninetynine years' lease; others said give, as in East Africa, a thirty-six years' lease, while others said give a seven, fourteen, or twenty-one years' lease. All sorts of suggestions were made as to what should be done with the land. Finally, we decided to give the people a seven years' lease, with a promise of renewal at a rent based on the unimproved value of the land they occupied, and to give them a renewal at a rent which took no account of the capital they had employed in improving the property, building upon it, draining or manuring. That is a system spoken of by Mr. Morel, on his return from the Congo, as a model system for the British Crown Colonies in Africa.

My objection to this measure is centred on two points. In the first place, it is a measure of land reform which does nothing whatever to cheapen land or to make it easier for those who want to use land to get it. In the second place, it is a measure of land reform, which, unlike our reform, does nothing whatever to stop the exploitation of labour or the growth of poverty in this country. It does nothing whatever to make it easier for a man who wants to get land to use it, who is at present compelled to work for wages for a master, to get that which he wants, but merely transfers the ownership of land from a private landlord, often good, but sometimes bad, to a public authority, and I do not believe it is possible, human nature being what it is, or that the public authority will be able to give that man any fairer or better treatment than he gets from a private landlord. I hope, therefore, that the House will not accept the Bill as any sort of measure of genuine land reform. It is a makeshift, a piece of tinkering with the existing system, with which we will have nothing to do. It will do no good in the long run. It will make it easier for some local authority to acquire a school site and so reduce the charge upon the rates, but it has nothing to do with the destruction of poverty, and will not put an end to the exploitation of the working classes.

Mr. Pretyman: Anybody, municipal or otherwise, is entitled to buy land at its present value, and I, for one, say that if a municipal authority desires to acquire land for public purpose it should have the land at a fair value and should not have to pay additional problematical value because the land might at some future time obtain a higher value than it has to-day. But when land has really an actual prospective value that value ought to be paid—that is, the real market value. The Bill is clearly designed to enable local authorities to purchase land at a price which may be considerably below its actual value at the time.

I am not at all sure that this Bill is in order, because this valuation does not yet exist, and, as far as I can understand, it is impossible, in view of recent decisions in the Courts, to carry it out. It was only yesterday that the highest Court of Justice in Scotland decided that the whole of the minus valuations under this Act are virtually absurd, or, at any rate, illegal. The valuation stands condemned, not only as regards those minus valuations, but as regards the whole basis of valuation, because that is on a regular ascending and descending scale, and once you destroy the bottom section of that scale you have got to invent a new scale, if you are to cover all the land of the

country. Therefore the whole basis of the valuation is gone. That and other decisions clearly point to the fact that nothing more hopelessly unreliable or fantastic than this valuation as a basis for the acquisition of land or any other form of property could possibly be imagined. The total value is fixed, and I have here two instances of total value ascertained under the provisions of the Act. The total value fixed by the Budget of undeveloped land, which includes all agricultural land throughout England, and every bit of land not built upon, is to be compulsorily acquired by the local authority at its total value. In one instance that I give, a piece of land, which was valued on the 31st January, 1911, had its total value fixed at £700. There was a good deal of consideration, and then, on the 21st June, 1911, the total value was altered to £1,000, and on the 6th September, 1911, it was altered to £1,100.

It is upon the variability and value of the land that the whole Budget is based. Now you come to this Bill, and, of course, the Government will naturally be bound, in the interest of consistency, for which I know they are famous, to oppose this Bill, because the whole principle of it is that the value of the land is fixed; that you are to have the value fixed as on the 30th April, 1909, and that, at any rate, for five years afterwards you ought to be able to buy all land in this country at that fixed value, and it is not going to alter in value at all. One is absolutely bewildered in trying to defend the owners of land in this country against unreasonable and unfair spoliation by this House. One really hardly knows which way to look. We have one set of hon. Gentlemen who desire to obtain the land at its lowest value by expropriation, and they are represented by supporters of this Bill. We have another set of hon. Gentlemen who desire to obtain the value of land which at present belongs to private individuals by taxing the owners out of existence. It is some consolation that those two sections of hon. Gentlemen have fallen out, and that they cannot agree upon the principle of this Bill.

Sir Rufus Isaacs: To my mind this Bill lays down, and, if carried, would affirm very important principles. first is that you should give greater powers to the local authorities to purchase land. As the House knows at present the powers of local authorities though wide are restricted. Any particular local authority would not be entitled to purchase land except to use it for a specific, definite, and statutory purpose. If the local authority has acquired land for a purpose, and does not intend to carry it out immediately it is in a difficulty, for it cannot use it for another statutory purpose, but has to dispose of it to a private owner. These are the difficulties under which the local authorities labour in the exercise of their powers in relation to the purchase of land. This Bill says that the local authority can have power to purchase land in the area or the neighbourhood of the local authority, and it may purchase it—to my mind this is a very important principle—notwithstanding that it does not require it for any immediate or specific purpose. So under this Bill it may get the advantage of purchasing land when it is thought that that land will be required by the local authority within a few years. When it is not immediately required the local authority will be able to step in, give notice of the purchase, acquire the land compulsorily, and then when it has got it, use it for that purpose or for any other purpose that may seem fit to it.

I submit to the House that this Bill ought to have a Second Reading, so that we may at any rate get, by a Resolution of this House, that principle definitely affirmed.

We shall really then have advanced very considerably.

So far as the present law goes our municipal local authorities do not buy at a fair value when they purchase land. They pay a very unfair value generally and a very much higher price than the actual value. There is not a single Member of the House who will contradict the proposition that no sooner does it become known that a local authority desires to purchase a piece of land than the price immediately rises by an appreciable amount in the mind of the owner.

The whole question of what is a fair value was dealt with by the hon. Member for Chelmsford and the hon. Baronet the Member for the City of London, who upon this subject always has a good deal to say that is worth listening to. The hon. Baronet asked, "Why do you say the total value and why do you not say the gross value," and he referred to it as it appears in this Act. There is good reason for that. The gross value contains a number of other things such as encumbrances and burdens which you could not properly take into account, and which must be borne in mind when you are fixing the price to be paid by the purchaser to the vendor, and the total value represents much better the commercial value than the gross value.

Sir F. Banbury: Does the right hon. Gentleman say that the total value is the market value?

Sir Rufus Isaacs: I say that the total value represents the market value at the time it is fixed. There must be some means of adjusting the value upon a fair value fixed upon the total value in April, 1909. I am sure my hon. Friend who seconded the Second Reading will agree with me that that is the way in which it should be carried out.

Sir R. Finlay: That is not the Bill.

Sir Rufus Isaacs: What is the good of saying that. It is often the case in Private Bills that it is pointed out in discussion that the principle laid down in the Bill does not carry out the real intention of the promoters, and that point can be met when the Bill gets in Committee.

Sir A. Cripps: Once you go away from the valuation fixed you get back to the present system.

Sir Rufus Isaacs: I never suggested you should go away from the valuation as fixed. On the contrary, the whole argument I am addressing to the House is that it is a useful principle to have affirmed by this Bill that your datum line for the valuation of land to be acquired shall be the total value as fixed in 1909. You must not forget that every five years you get a revaluation. You have a revaluation of the site value, and in the same way it must involve your getting at the total value, because unless you do you cannot get at the site value. The observations I made in answer to the arguments of the hon, and learned Gentlemen were really to the effect that I was prepared to introduce Amendments which will meet some of the criticisms directed to the details of the Bill. I am asking the House to support the Second Reading of a Bill that affirms the principle that the local authorities shall have the right to buy land in anticipation of their requirements, and shall not be confined to their immediate and specific requirements, and further that they shall have the right to use that land not only for any particular requirement, but for any other requirement which they may think necessary at the time, and, again, that there shall be fixed some definite figure as the basis upon which the calculation is to be made instead of the very wasteful and extravagant system which applies in many cases now under the Lands Clauses Act, which adds not only to the price but to the cost, and which involves certainly more delay than would be the case if the principle of this Bill were accepted. I am asking the House to accept the principle of the Bill, and to leave it to the Committee, when we get there, to discuss all these various matters which have been raised.

Mr. Hicks Beach continued the debate.

Mr. A. Harvey rose in his place, and claimed to move "That the Question be now put," but Mr. Speaker withheld his assent and declined then to put that Question.

And it being Five o'clock, the Debate stood adjourned.

